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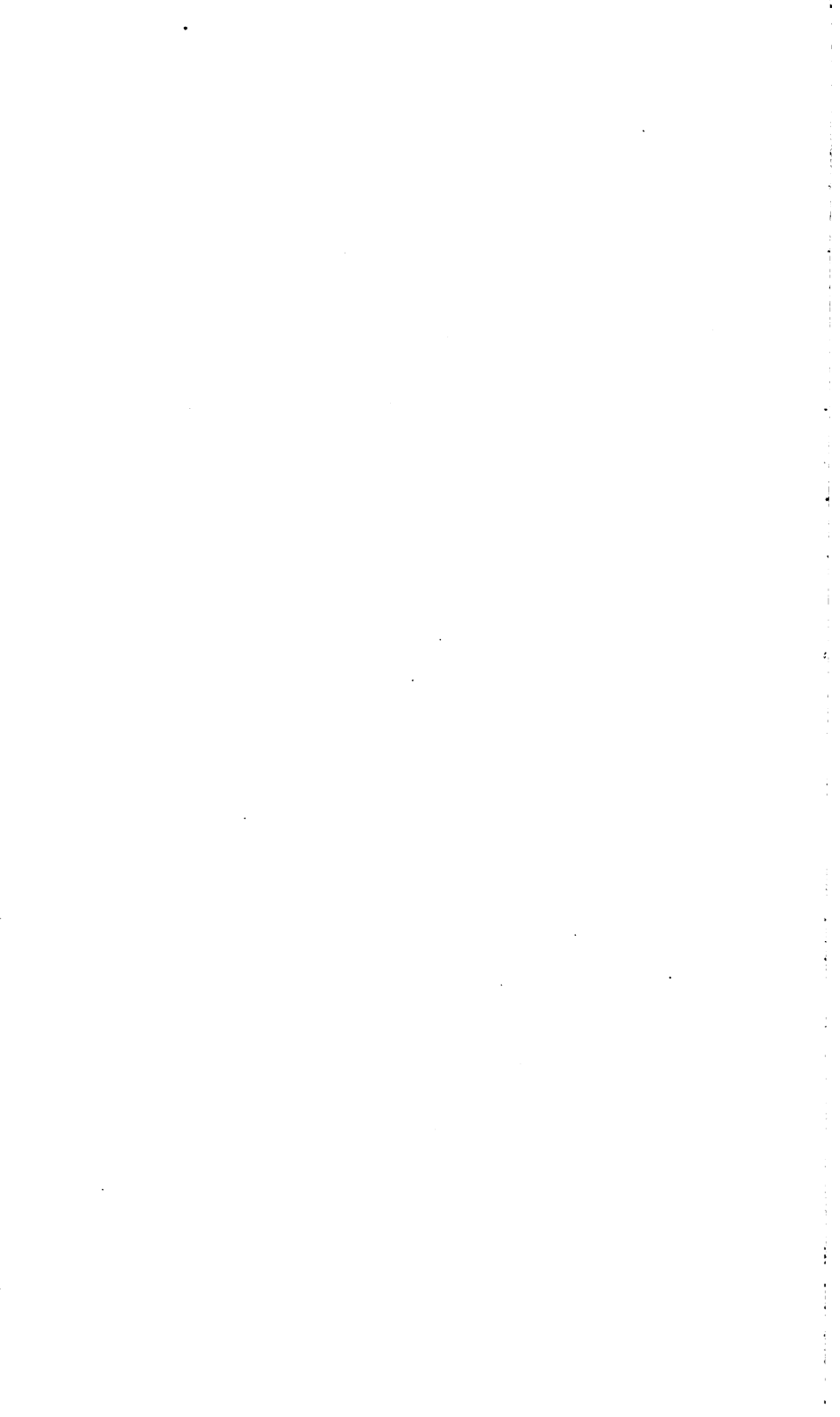
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MINUTES

OF THE

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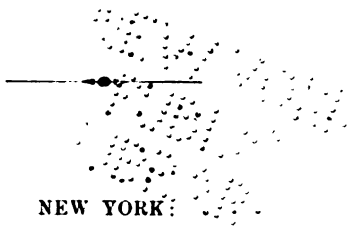
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OF THE

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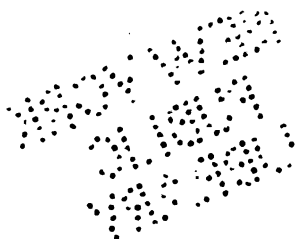
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BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

MONDAY, JANUARY 8, 1877.—11 o'clock A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, January 6, 1877.

In pursuance of the authority contained in the 112th Section of Chapter 335, being an act entitled "An Act to reorganize the local government of the city of New York," passed April 30, 1873 ; and Section 1 of Chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873 ; and Chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874 ; and Chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874 ; and Chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city of New York," passed May 1, 1874—a meeting is hereby called of the

Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, January 8, 1877, at 11 o'clock A.M., for the purpose of transacting such business as may come before said Board.

SMITH ELY, JR.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this day, January 6, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
President of the Department of
Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York ;*

JOHN KELLY, *the Comptroller of the City of New York ;*

HENRY D. PURROY, *the President of the Board of Aldermen ;*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meetings held December 29 and 30, 1876, were read and approved.

1873

The CHAIRMAN presented a communication from Mr. Joseph I Stein, relating to the cleaning of streets.

Which was ordered on file.

The COMPTROLLER offered for adoption the following resolutions :

Resolved, That in pursuance of the provisions of chapter 221, Laws of 1875, the Board of Estimate and Apportionment hereby appropriate the sum of twenty-five thousand dollars from the Excise Fund, for the purpose of furnishing food, clothing, fuel, and shelter to the poor and needy, to be distributed among the following charitable institutions in the city of New York, which gratuitously aid, support, and assist the poor, with the view of enabling these institutions, which possess special facilities, to afford prompt and effective aid and assistance to the suffering poor, to wit :

The St. John's Guild—Estimated number assisted, 25,000, at 40 cents.....	\$10,000 00
The New York Association for Improving the Condition of the Poor—Estimated number assisted, 12,500, at 40 cents.....	5,000 00
The Society of St. Vincent de Paul of the City of New York—Estimated number assisted, 12,500, at 40 cents \.....	5,000 00
The Night Refuge Association of the City of New York—Estimated number assisted, 12,500, at 40 cents.....	5,000 00
Total.....	<u>\$25,000 00</u>

This appropriation, amounting in the aggregate to the sum of twenty-five thousand dollars, is made on the distinct understanding that no part of these moneys is to be used as a permanent fund by any of said institutions, or for the purpose of building or furnishing any building, or for salaries of any persons employed by said institutions; but that it is to be distributed during the present winter, and solely used in furnishing food, clothing, and shelter for the poor, except that the Night Refuge Association may pay, from the amount allowed, the necessary rent of proper lodging-rooms.

Resolved, That the foregoing charitable institutions be, and hereby are, requested to make reports to this Board, showing the particulars of the distributions of this fund, at as early a date as practicable after the moneys have been expended.

The CHAIRMAN put the question, whether the Board would agree with said resolutions.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of eight hundred and twelve dollars and eighty-seven cents be, and the same is, hereby appropriated from the Excise Fund, for the support of

fifty-one inmates in the "Home for Fallen and Friendless Girls," aggregating 1,987 days, from October 1 to December 31, 1876, at \$150 per annum per capita, pursuant to Chapter 868, Laws of 1873.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended, in order to act upon the issue of "Croton Water Main Stock" and "Revenue Bonds."

^

Whereupon, the COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water Main Stock," as authorized by Chapter 477, Laws of 1875, on account of requisition of the Department of Public Works, dated November 2, 1876, fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, In pursuance of Chapter 434, Laws of 1876, the Board of Education of the City of New York have audited and adjusted the several claims theretofore filed with the Clerk of said Board, in the office of said Board, for Mechanics' services, and other expenses relating to the School buildings under the charge of said Board, and which remained unadjusted for the years 1869, 1870, 1871, and 1872 ; and

Whereas, Said act requires the Comptroller to pay, from the moneys derived from the sale of revenue bonds, the amount of such claims as he shall deem to be just, after the same have been allowed and certified to him as correct and just, by the Auditor of Accounts in the Finance Department, which certification has been made of said claims, amounting in part to the sum of fifteen thousand dollars ; therefore

Resolved, That, in pursuance of said act, the Comptroller be, and he is hereby, authorized to issue revenue bonds for the sum of fifteen thousand dollars, for such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, for the purpose of paying said

claims so audited and adjusted by the Board of Education, and certified as correct and just, by the Auditor of Accounts, in the Finance Department.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, The objections to, and rectifications of, the provisional estimate for the year 1877, made by the Board of Aldermen, and adopted on November 23d, 1876, have been transmitted by the Clerk of said Board to the Board of Estimate and Apportionment, and were presented for the consideration of said objections or rectifications at a meeting of said Board of Estimate and Apportionment, held on December 1st, 1876 ; and

Whereas, After such consideration, the said objections to, and rectifications of, the said provisional estimate made by the Board of Aldermen were overruled by the Board of Estimate and Apportionment on the 30th of December, 1876 : therefore

Resolved, That the " reasons" for such action are as follows :

I.—Because, in the judgment of the Board of Estimate and Apportionment, an increase in the appropriations for

the year 1877 of the sum of \$1,096,726.18, made in the provisional estimate as rectified by the Board of Aldermen, is not necessary for conducting the public business of the city and county of New York.

II.—Because the addition of so large an amount to the appropriations for the ensuing year would greatly increase the burden of taxation, which it is desirable shall be relieved as much as possible by reductions in the expenses of the city government.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.*

Negative—The President of the Board of Aldermen—1.

The COMPTROLLER presented a communication from the Police Department, asking for the transfer of the unexpended balances of appropriations of 1874 and 1875, to the appropriation for 1877, amounting to the sum of \$146,669.78.

In connection therewith the COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, The Board of Police, in a communication to this Board, dated January 4th, 1877, have applied for “the transfer to the account of the Police Department for 1877, of the unexpended balances of appropriation for account of this Department for the years 1874 and 1875, to the amount of \$146,669.78 ;” therefore,

Resolved, That, in the judgment of this Board, such transfer of unexpended balances of appropriations to "the account of the Police Department for 1877," to be expended for general purposes, as proposed, is not advisable or proper, and that said application of the Board of Police is respectfully denied, the power of this Board being limited, under the law, to the transfer of unexpended balances of appropriations to specific purposes or objects for which the existing appropriations are insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented a communication from Judge Sutherland, asking for an appropriation for salary and office rent.

Which was referred to, and original sent to the Comptroller.

The COMPTROLLER presented a statement referring to the St. John's Guild.

Which was ordered on file.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

MONDAY, JANUARY 15, 1877—11:30 o'clock A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, January 13, 1877.

In pursuance of the authority contained in the 112th Section of Chapter 335, being an act entitled "An Act to reorganize the local government of the city of New York," passed April 30, 1873 ; and Section 1 of Chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873 ; and Chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874 ; and Chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874 ; and Chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city of New

1882

York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, January 15, 1877, at 11.30 o'clock A.M., for the purpose of transacting such business as may come before said Board, and for the issue of bonds as per requisition of the Comptroller, dated January 13, 1877.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
January 13, 1877. }

Hon. SMITH ELY, Jr., *Mayor*:

You are requested to call a meeting of the Board of Estimate and Apportionment, to be held on Monday, 15th instant, for the purpose of authorizing the issue of \$24,000 Bonds for Improvement of Third Avenue, in the late town of Morrisania, under Chapter 329, Laws of 1874, and for the transaction of such other business as may come before said Board.

Very respectfully,

JOHN KELLY,

Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 15th day of January, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York ;*

JOHN KELLY, *the Comptroller of the City of New York ;*

HENRY D. PURROY, *the President of the Board of Aldermen ;*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held January 8, 1877, were read and approved.

The CHAIRMAN presented communications from the following charitable institutions :

Home for Destitute Children of Seamen, on Staten Island.

The Linda Gilbert Library and Relief Association.

The Twelfth Ward Relief Society.

The Training School for Nurses.

The Female Benevolent Society of the Bedford Street M. E. Church.

The Down-town Hebrew Ladies' Benevolent Society.

Which were referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented a communication from the Department of Public Parks, asking for the transfer of the unexpended balances of appropriations of 1875 and 1876 to the appropriations for the year 1877.

Which was referred to, and original papers sent to the Comptroller.

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The COMPTROLLER presented the following opinion of the Counsel to the Corporation:

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, January 8, 1877.

Hon. JOHN KELLY,
Comptroller:

SIR,—In your letter to me of the 5th instant you state the following facts: On December 23, 1876, a judgment against the Mayor, etc., for \$30,744.90, obtained in the Supreme Court by William C. Conner, late Sheriff, for the balance due on a contract for regulating, etc., Third Avenue, in the late town of Morrisania, was filed in the Finance Department. That under the provisions of Section 9, of Chapter 329, of the Laws of 1874, your predecessor in office received sixty-five bonds, issued by the trustees of said town of Morrisania, of \$1,000 each, to pay in part for said improvement. That the trustees of said town issued bonds for this purpose amounting to \$74,000, in pursuance of Chapter 545 of the Laws of 1872; that the Commissioners for the improvement of Third Avenue expended \$9,000 of the \$74,000 of bonds so issued. That the \$65,000 of bonds of the town of Morrisania were cancelled by your predecessor, who, however, construed the provisions of said Chapter 545 of the Laws of 1872, as authorizing the issue of \$50,000 only of bonds; and that, in consequence of such construction of that law, he issued only \$41,000 of bonds of the city of New York, leaving \$24,000 of said cancelled bonds, for which bonds of the city of New York have not been issued.

You request my opinion whether the Comptroller has the authority to now issue the bonds of the city of New York for said sum of \$24,000, in place of said balance of cancelled bonds, for which no issue has been made, and apply the proceeds thereof in part payment of said judgment.

Chapter 545 of the Laws of 1872 authorized the improvement of Third Avenue in the late town of Morrisania, and Section 18 of that act contained the following provision : " Such sums of money as may be necessary to make, grade, drain, and otherwise improve said avenue, to an extent not exceeding \$50,000, and to construct said bridge, and relay said pavement and curb, gutter and flagging as aforesaid ; and to construct the bridge over said railroad track, if it shall become necessary for said commissioners to construct the same, as above provided, shall be raised by the issue of bonds of the town of Morrisania, upon the faith and credit of said town, to be issued by the Board of Trustees of the Town of Morrisania."

Under this provision of the Act of 1872, and in pursuance of a writ of mandamus issued by the Supreme Court, the trustees of the town of Morrisania issued the \$74,000 of bonds referred to in your letter, and the proceeds of \$9,000 of such bonds were expended on said improvement before the annexation of the town of Morrisania to the city of New York.

Section 9, Chapter 329, of the Laws of 1874, contains the following provision :

" The Supervisor of the town of Morrisania shall transfer and deliver to the Comptroller of the city of New York, all bonds which have heretofore been issued by the Boards of Trustees of the town of Morrisania for said improvement, pursuant to chapter 545 of the Laws of 1872, and which bonds have not been negotiated ; and said Comptroller shall cancel said bonds, and may issue in the place thereof, bonds of the city of New York to the same amount which shall mature and be paid in such manner and at such time as the Comptroller may determine. The said bonds, when so issued, shall be negotiated by said Comptroller, who shall apply the proceeds thereof to the purposes of said improvement."

After the transfer to your predecessor of the \$65,000 of

bonds referred to in your letter, he requested the opinion of this Department as to whether he could lawfully issue the full amount of \$65,000 of bonds of the city of New York in the place of the said \$65,000 of bonds of the town of Morrisania.

The question as to whether the Act of 1872 restricted the issue of bonds by the town of Morrisania to \$50,000, was fully considered, and an opinion was given, dated _____, advising your predecessor that said Act of 1872 did not limit the issue of bonds to the amount of \$50,000; that the whole amount of \$74,000 had been lawfully issued by the Trustees of the town of Morrisania, and that the Comptroller could issue \$65,000 of bonds of the city of New York in place of an equal amount of the bonds of the town of Morrisania, which had been transferred to him.

Your predecessor did not act in accordance with such opinion, and declined to issue, as stated in your letter, more than \$41,000 of bonds of the city of New York.

Subsequently, an action was brought by the Bowery Bank against James Hall, the contractor, for the improvement of Third Avenue, and to whom a balance was owing upon his contract for such improvement. In that action an attachment was issued, and subsequently, to enforce such attachment, the action was brought by the late Sheriff, which is referred to in your letter, and in which action judgment has been obtained against the city for \$30,744.90.

This judgment must, of course, be paid, and the only question is, whether it should be paid out of the ordinary appropriation to pay judgments obtained against the city, or whether it should be paid in part out of the proceeds of the \$24,000 of bonds referred to in your letter.

I have no doubt that the Comptroller has full authority, and that it is his duty to issue said \$24,000 of bonds, and to apply the proceeds, so far as they will go, to the payment of said judgment.

As above stated, the \$74,000 of bonds were issued in pursuance of a mandamus from the Supreme Court of this city; upon the trial of the action in which said judgment has been obtained, the court held, that as the city of New York succeeded to the rights and obligations of the town of Morrisania, the question as to the legality of the issue of said \$74,000 of bonds, was *res adjudicata*, and directed judgment for the plaintiff.

The question as to whether the Comptroller could issue the full amount of \$65,000 was, moreover, at his request fully considered by this Department, and he was advised that he could lawfully issue that amount.

In the opinion so given, I concur. The fact that a judgment has been obtained, does not alter the case.

The moneys raised by taxation appropriated to pay judgments, should not be diverted from the purpose for which they are appropriated, and used to pay claims, for the payment of which provision has otherwise been made by law.

The Act of 1873 above referred to, gives full and express authority to the Comptroller to issue said \$24,000 of bonds, and I think that they should be issued, and their proceeds applied to the part payment of the judgment in question.

Respectfully yours,

WM. C. WHITNEY,

Counsel to the Corporation.

And offered for adoption the following preamble and resolution:

Whereas, In pursuance of Chapter 329 of the Laws of 1874, the trustees of the late town of Morrisania delivered to the Comptroller of the city of New York sixty-five bonds of \$1,000 each, issued by them under

the authority of Chapter 545 of the Laws of 1872, for the improvement of the Third Avenue in said town, and amounting to \$65,000, which said bonds were cancelled by the said Comptroller on August 27, 1874, as by said Act of 1874 provided ; and

Whereas, As authorized by said act, the Comptroller issued bonds of the city of New York in place of said cancelled bonds, amounting to \$41,000, leaving \$24,000 of said bonds still unissued ; and

Whereas, A judgment has been obtained against the city in an action for the balance due on said improvement of Third Avenue, which, in the opinion of the Counsel to the Corporation, dated January 8, 1877, should be paid in part by the proceeds of bonds of the city, issued in place of said \$24,000 of cancelled bonds, and which city bonds, as advised by him, in said opinion, should be so issued by the Comptroller ; therefore

Resolved, That, in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of Section 112 of Chapter 335 of the Laws of 1873, the Comptroller be, and he is hereby, authorized to issue at such rate of interest as he may determine, not exceeding seven per cent. per annum, bonds of the Mayor, Aldermen and Commonalty of the city of New York, for improving the Third Avenue in the Twenty-third Ward, as authorized by Chapter 329, Laws of 1874, twenty-four thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

By unanimous consent, the rule adopted at meeting of June 23, 1874, was suspended, in order to act upon the issue of "Assessment Bonds," and "Third District Court House Bonds."

Whereupon, the COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of ten thousand dollars in pursuance of Chapter 447, of the Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of nineteen hundred and twenty-two

dollars and ninety cents be, and the same is hereby, transferred from the following appropriations for 1876, viz.:

"Hebrew Benevolent Society,".....	\$1,562 02
"New York Society for the Relief of the Ruptured and Crippled,".....	360 88
Total.....	<u>\$1,922 90</u>

—the same being in excess of the amounts required for the purposes and objects thereof, to the appropriation for "St. Joseph's Institute for Improved Instruction of Deaf Mutes," 1876, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution:

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Third District Court house Bonds," as authorized by chapter 209, Laws of 1876, thirty thousand dollars (\$30,000).

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented a communication from the Honorable Josiah Sutherland, City Judge, and offered for adoption the following resolution :

Resolved, That the sum of seven hundred and fifty dollars be, and the same is hereby, transferred from the appropriation for "Salaries, Judiciary—The Marine Court—Stenographers and Interpreters," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Salaries, Judiciary—the City Judge," 1876, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of one thousand dollars be, and the same is hereby, transferred from the appropriation, "Rents—Office of the Counsel to the Corporation," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation, "Rents—Leases in Force," 1876, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

MONDAY, JANUARY 29, 1877—11:30 o'clock A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
New York, January 26, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An act in relation to the Estimates and Apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An act in relation to the Estimates and Apportionment for the support of the government of the City

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of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, January 29, 1877, at 11.30 o'clock A.M., for the purposes specified in requisition of the Comptroller, dated January 26, 1877.

SMITH ELY, Jr.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 26th day of January, 1877.

SMITH ELY, Jr.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
President of the Department of
Taxes and Assessments.

Present—The following members, viz. :

SMITH ELY, Jr., the Mayor of the City of New York ;

JOHN KELLY, the Comptroller of the City of New York ;

HENRY D. PURROY, the President of the Board of Aldermen ;

JOHN WHEELER, the President of the Department of Taxes and Assessments.

The minutes of the meeting held January 15, 1877, were read and approved.

Messrs. Wood, Dowd, Beardsley, and Walker, Commissioners of Education, appeared before the Board and asked for an increase of the appropriation made in the Final Estimate for 1877, to the Board of Education.

The President of the Department of Public Parks appeared before the Board, and made a statement in reference to the McCombs' Dam Bridge, and presented communications relating thereto; also a resolution asking for the transfer of an appropriation from "Salaries—Police, Department Public Parks," 1876, to "Salaries of the President, Clerks, Engineers, etc., Department of Public Parks," 1876; also to transfer from "Salaries—Police, said Department," 1876, to the appropriation "Maintenance of Parks, etc.," 1876.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented communications from the following charitable institutions, asking for appropriations from the Excise Fund :

Protestant Episcopal Church of our Saviour.

West Side Relief Association.

Hobrew Benevolent Fuel Association.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented a Communication from John M. Glover, Attorney for Peter B. Amory and others, asking for an appropriation to pay an award for opening Sixth Avenue.

Which was referred to and original papers sent to the Comptroller.

The COMPTROLLER presented the following Report :—

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 January 29, 1877. }

To the Board of Estimate and Apportionment :—

The Communication from the Department of Public Parks, of the 6th instant, requesting transfers of balances of appropriations to that Department for the year 1876, to appropriations for the year 1877, having been referred to the Comptroller, I respectfully report :—

That the appropriations made for certain objects and purposes, to the Department of Public Parks, for the year 1877, were fixed in the amounts appropriated therefor, with the understanding that the unexpended balances for the same objects and purposes for the year 1876 should be applied to and transferred to such objects and purposes, in part, for the year 1877.

The Department of Public Parks, however, in said communication, request that the sum of \$10,000 be transferred from the unexpended balance of the appropriation for "Harlem River Bridges—Repairs, Improvements and Maintenance," to the appropriation for "Surveying, Laying out, Monumenting, etc., Twenty-third and Twenty-fourth Wards."

I recommend, therefore, that the request of the Department of Public Parks, for this transfer, from one purpose to another purpose, of an unexpended balance, be refused, and the said unexpended balances for the year 1876 be transferred, in part, to the same objects and purposes, for the year 1877, and that the following resolutions be adopted :—

And offered for adoption the following Resolutions :—

Resolved, That the sum of fourteen thousand dollars be, and the same is hereby, transferred from the unexpended balance

of the appropriation for "Maintenance and Government of Public Places, Roads, Avenues and Bridges, Twenty-third and Twenty-fourth Wards," 1876; the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Maintenance and Government of Public Places, Roads, Avenues and Bridges, including Bridges over the Bronx River, Twenty-third and Twenty-fourth Wards," for the year 1877, for which the same is required.

Resolved, That the sum of eight thousand dollars be, and the same is hereby, transferred from the unexpended balance of the appropriation for "Harlem River Bridges, Repairs, Improvements and Maintenance," for the year 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for the same objects and purposes, for the year 1877, for which it is required.

Respectfully,

JOHN KELLY,

Comptroller.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :—

Resolved, That the sum of one hundred and fifty-eight dollars

and twenty-five cents be, and same is hereby, transferred from the appropriation for "Disbursements and Fees of County Officers and Witnesses, exclusive of Sheriff's Fees," 1876, the same being in excess of the amount required for the purposes and objects thereof, to an appropriation for "Contingencies—Common Council," 1875, for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of ten dollars be, and the same is hereby transferred from the appropriation "Contingencies—Department Taxes and Assessments," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Contingencies—Department of Taxes and Assessments," 1875, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of thirty thousand two hundred and thirty-one dollars and fifteen cents be and is hereby transferred from the following appropriations for the years 1875 and 1876, the same being in excess of the amounts required for the purposes and objects thereof, viz. :

"Asylum for Idiots," 1875.....	\$30 00
"Asylum for Idiots," 1876.....	60 00
"Institution for Improved Instruction of Deaf Mutes," 1875.....	401 97
"Institution for the Blind," 1876.	800 00
"Le Conteulx St. Mary's Institution for the Improved Instruction of Deaf Mutes in the City of Buffalo," 1875.....	45 74
"Magdalen Female Benevolent Society, 1876.....	2,537 83
"New York Infant Asylum," 1876.....	7,313 04
"New York State Lunatic Asylum," 1875.....	607 80
"New York State Lunatic Asylum," 1876.....	821 44
"New York Society for the Relief of the Ruptured and Crippled," 1876.....	92 83
"Protestant Episcopal House of Mercy," 1876....	2,825 24
"Roman Catholic House of the Good Shepherd," 1876.....	1,342 61
"State Lunatic Asylum for Insane Criminals at Auburn, N. Y.," 1876.....	252 00

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"Shepherd's Fold," 1875.....	\$5,000 00
"Shepherd's Fold," 1876.....	5,000 00
"Disbursements and Fees of County Officers and Witnesses, exclusive of Sheriff's Fees," 1876....	1,500 00
"Election Expenses," 1876.....	1,600 65
Total.....	\$30,231 15

—to the following appropriations for 1876, viz.:

"Institntion for Deaf and Dumb".....	\$2,393 83
"Institution for the Improved Instruction of Deaf Mutes".....	200 26
"New York Juvenile Asylum".....	8,818 46
"New York Homœopathic Asylum for Insane"....	1 77
"New York Catholic Protectory".....	6,735 81
"Nursery and Child's Hospital.....	7,130 35
"Union Home and School for Education of Chil- dren of Volunteers".....	4,537 24
"Children's Fold of the City of New York".....	413 43
Total.....	\$30,231 15

—the amount of said appropriations being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and
Assessments—4.*

The COMPTROLLER submitted the following opinion from the Counsel to the Corporation :

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, January 23, 1877.

HON. JOHN KELLY, *Comptroller* :

Sir—In your letter to me of the 18th instant, you state the appropriation for the Foundling Asylum of the Sisters of Charity, for the year 1876, is almost entirely exhausted, and that there are not funds sufficient to meet the amount due for the per capita allowance as established by law, and accruing for the month of December, 1876, which amount, in the aggregate, is \$20,251.72. You also state that there are no balances of unexpended appropriations which can be transferred by the Board of Estimate and Apportionment to meet such deficiency.

You request my opinion whether the Board of Estimate and Apportionment, under chapter 221 of the Laws of 1875, can appropriate from the Excise moneys a sufficient sum to meet the deficiency for such month.

The Foundling Asylum of the Sisters of Charity is a charitable institution to which, under the authority conferred by chapter 635 of the Laws of 1872, chapter 644 of the Laws of 1874, and chapter 221 of the Laws of 1875, the Board of Estimate and Apportionment is authorized annually to appropriate a per capita sum for the support of the poor who are cared for or supported in said institution. Under these laws, said Board made an appropriation for these institutions for the year 1876, amounting to \$208,050, being at the rate of thirty-eight cents a day for each child cared for or supported, and for an estimated average of fifteen hundred children.

It would seem from your letter that the average number has exceeded 1,500, and that a deficiency has, in consequence, occurred. Section 4 of said chapter 221 of the Laws of 1875,

authorizes the Board of Estimate, from time to time, and in sums according to its discretion, by resolution, to appropriate all Excise moneys to such benevolent and charitable institutions, in said city, which shall gratuitously aid, support, or assist the poor thereof, as may seem to said Boards deserving or proper. And under the provisions of chapter 410 of the Laws of 1875, the term "poor," as used in said chapter 221, includes the children cared for or supported in said Foundling Asylum.

The fact that the Board of Estimate and Apportionment is authorized by said chapter 221, and the other laws above referred to, to appropriate money to said Foundling Asylum, to be raised by taxation, does not prevent the Board from also making appropriations to said asylum to be paid out of the Excise moneys.

The provisions of section 4 of said last-mentioned act permit the Board to make appropriations to all charitable and benevolent institutions of the class mentioned in said section, without exception.

I am of the opinion, therefore, that the Board of Estimate and Apportionment may, in its discretion, appropriate from the Excise moneys a sufficient sum to meet the deficiency in the appropriation made to said asylum for the year 1876.

I am, sir, respectfully yours,

WM. C. WHITNEY,

Counsel to the Corporation.

And offered for adoption the following preamble and resolution.

Whereas, The annual appropriation for the year 1876 to the Foundling Asylum of the Sisters of Charity, of the city of New York, is insufficient to pay the per capita allowance

as established by law to that institution, for the support of children in the month of December, 1876 ; and

Whereas, The Board of Estimate and Apportionment is authorized by chapter 221 of the Laws of 1875, and other acts of the Legislature, to appropriate a per capita sum for the support of the poor who are cared for or supported in said institution ; therefore,

Resolved, That the sum of \$19,708.72 be, and the same is hereby, appropriated to the said Foundling Asylum, from the Excise Fund, to provide for and pay the amount of said deficiency in the annual appropriation for the year 1876, as a per capita allowance for maintenance of children, aggregating 53,294 days' support at 38 cents per day, less the sum of \$543, remaining as an unexpended balance of said annual appropriation.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments*—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That in pursuance of the provisions of chapter 221, Laws of 1875, the Board of Estimate and Apportionment hereby appropriate the sum of four thousand four hundred and eighty dollars from the Excise Fund, for the

purpose of furnishing food, clothing, fuel, and shelter to the poor and needy, to be distributed among the following charitable institutions in the city of New York, which gratuitously aid, support and assist the poor, viz. :

The Twelfth Ward West Side Relief Society, estimated number of poor assisted 500 at \$2.....	\$1,000 00
The Downtown Hebrew Ladies' Benevolent Society, estimated number of poor assisted 500, at \$2.....	1,000 00
The Training School for nurses, estimated number of patients, 1,000, at \$1.....	1,000 00
The Fourth Ward Society for Relief of Poor Children, estimated number 196, at \$5.....	980 00
The Linda Gilbert Prisoners' Aid Fund, estimated number 100, at \$5.....	500 00
Total.....	<u>\$4,480 00</u>

These appropriations are made on the distinct understanding that no part of these moneys is to be used as a permanent fund by any of said institutions, or for salaries of any persons employed by said institutions, but that it is to be solely used, during the present winter, in furnishing food, clothing, and shelter for the poor.

Resolved, That the foregoing charitable institutions be and hereby are requested to make reports to this Board, showing the particulars of the distribution of this money, at as early a date as practicable after the moneys have been expended.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended, in order to act upon the issue of Revenue Bonds.

Whereupon, the COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, In pursuance of chapter 434, Laws of 1876, a further certification of claims audited and adjusted by the Board of Education, as recited in the preamble adopted by this Board, January 8, 1877, has been made by the Auditor of Accounts of the Finance Department, amounting to the sum of \$6,208.74 ; therefore

Resolved, That in pursuance of said act, the Comptroller be and he is hereby authorized to issue Revenue Bonds for the sum of \$6,208.74, for such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, for the purpose of paying said claims so audited and adjusted by the Board of Education, and certified as correct and just by the Auditor of Accounts in the Finance Department.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

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*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

FRIDAY, FEBRUARY 9, 1877—12 o'clock M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, February 7, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An act in relation to the Estimates and Apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An act in relation to the Estimates and Apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby

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called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, February 9, 1877, at 12 o'clock M., for the purposes specified in requisition of the Comptroller, dated February 6, 1877.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
February 6, 1877. }

Hon. SMITH ELY, JR.,

Mayor:

SIR,—You are hereby requested to call a meeting of the Board of Estimate and Apportionment, at such time as may suit your convenience, for the transaction of such business as may come before said Board.

Very respectfully,

JOHN KELLY,

Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 7th day of February, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;

JOHN KELLY, *the Comptroller of the City of New York* ;

HENRY D. PURROY, *the President of the Board of Aldermen* ;

JOHN WHEELER, *the President of the Department of Taxes and Assessments*.

The minutes of the meeting held January 29, 1877, were read and approved.

The COMPTROLLER presented the following Report :—

CITY OF NEW YORK—DEPARTMENT OF FINANCE, }
COMPTROLLER'S OFFICE, }
February 9, 1877. }

To the Board of Estimate and Apportionment :—

Several applications have been made to the Board of Estimate and Apportionment for appropriations from the Excise Fund, by charitable societies.

Among them are a number of applications made by benevolent societies and missions connected with particular churches.

However worthy this class of charities may be, and they bear every evidence of their just claims to be considered deserving of commendation, I am reluctantly compelled to report against making appropriations to them, on the sole ground that they do not come within the meaning and intent of the law which provides for the appropriation of the Excise moneys to "benevolent and charitable institutions which gratuitously aid, support, or assist the poor."

THE FREE DORMITORY FOR WOMEN.

From what I have learned of this charity, I do not think it proper to recommend any further appropriation to it.

THE NEW YORK INFANT ASYLUM.

This Institution is provided for under special laws from annual taxation, by a per capita allowance under the certificate of the Department of Public Charities and Correction, which is paid by the Finance Department, on monthly bills, for the support of women and children reported as its inmates.

The law which provides for the distribution of the Excise Fund is not applicable to it, and the application should, therefore, be refused.

THE HEBREW BENEVOLENT FUEL ASSOCIATION (13 ST. MARK'S PLACE).

This Society is devoted to a charity which seems worthy of support, and I recommend an appropriation to it of the sum of \$1,000.

WEST SIDE RELIEF ASSOCIATION.

An appropriation was made to this Institution on September 29th last of \$1,875, and again on December 29th of the same amount, in all \$3,750.

A report has been received from the officers of this Institution, showing the application of the money for the relief of the poor, as required by the resolutions under which the appropriations were made, satisfactory in its character. I therefore recommend a further appropriation to this Institution of the sum of \$1,500 from the Excise Fund.

5.—THE ST. JOHN'S GUILD.

The following appropriations have been made to this Institution for the present winter :

September 30, 1876.....	\$6,367 20
December 12, 1876.....	5,000 00
January 8, 1877.....	10,000 00
Total	\$21,367 20

These appropriations were made by the Board of Estimate and Apportionment, on the condition that reports, showing the particulars of the distribution of these funds, should be made at as early a date as practicable after the moneys have been expended.

A report has been made of the expenditures under the two last appropriations, amounting to \$14,973.92.

An urgent application has been made for a further appropriation from the Excise Fund to this Society, to aid the suffering poor, and I recommend that the sum of \$5,000 be now appropriated.

In view of the numerous special charities, applying for appropriations from the Excise Moneys, I feel constrained to express some apprehension that the appropriation of this Fund, as now provided for by law, may produce injurious effects, by encouraging the formation of benevolent societies, relying mainly for maintenance on this Fund, which cannot be depended upon permanently.

Very respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That in pursuance of the provisions of Chapter 221 of the Laws of 1875, the Board of Estimate and Apportionment hereby appropriates from the Excise moneys, to the following charitable and benevolent institutions in the city of New York, which "gratuitously aid, support and assist the poor," the sums stated as a *per capita* allowance for the poor and destitute persons actually treated, cared for or educated in and by them respectively, as designated in the following schedule, and amounting in the aggregate to the sum of \$7,500, which

appropriation is made with the distinct provision that no part of these moneys is to be used or applied by any of said institutions as a permanent fund, or for the purpose of erecting or furnishing any building, or for the payment of the salary of any employee, or liquidation of any debt, but the whole amount allowed to each institution is to be used and applied to the purposes above stated, as provided by law, viz., to "gratuitously aid, support and assist the poor," as follows:

The St. John's Guild, 1,000 at \$5.....	\$5,000 00
The Hebrew Benevolent Fuel Association, 200 at \$5..	1,000 00
The West Side Relief Association, 300 at \$5.....	1,500 00

Resolved, That the foregoing institutions are hereby requested, as a condition of the appropriations made to them, to make special reports to this Board, showing the particulars of the distributions of this fund, at as early a date as practicable after the moneys have been expended.

The CHAIRMAN put the question whether the Board would agree with said resolutions.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER presented the following communication :

LAW DEPARTMENT,
OFFICE OF THE COUNCIL TO THE CORPORATION, }
NEW YORK, January 16, 1877.

HON. JOHN KELLY, Comptroller:

SIR,—In your letter to me of the 3d instant you state that the Institution of Mercy has presented bills to the Finance

Department for the care and support of destitute children committed to their care by the Police Justices of this city, from July to December, 1876, amounting to the sum of \$3,553.14; that prior to January, 1876, this class of children was committed to the care of the Commission of Charities and Correction, and a number were transferred from Randall's Island to the Institution of Mercy, January 1, 1876, for whose care and support the Commission of Charities and Correction now provide out of their funds; that the children for whose support these bills have been presented have been committed under the provisions of Chapter 173 of the Laws of 1875, and you request my opinion upon the question whether the Commissioners of Charities and Correction are not properly chargeable with the cost of their care and support.

It was provided in Section 1 of Chapter 173 of the Laws of 1875, that on and after January 1, 1876, it should not be lawful for Police Justices to commit children over three and under sixteen years of age as vagrant, truant, and disorderly, to any County Poorhouse in this State, or for any County Superintendent or Overseer of the Poor, or other officers, to send any such child as a pauper to any such Poorhouse for support and care (with certain exceptions which it is unnecessary to refer to), but that such Justice, County Superintendent, Overseer of the Poor, or other officers, should commit or send such children to some orphan asylum or other charitable or reformatory institution as now provided for by law. The second section of said act made it the duty of the County Superintendent of the Poor, or other proper officers charged with the support and relief of indigent persons of the several counties of this State in which there are County Poorhouses, to cause the removal of all children between the age of three and sixteen years, not exempted by the first section of the act, from their respective Poorhouses, on or before January 1, 1876; and also to cause

the removal of those who might thereafter come under their care and control, or be born in such Poorhouses, before they shall have arrived at the age of three years, and provide for their support and care in families, orphan asylums, or other proper institutions, as now provided for by law.

After the passage of this act, the Commissioners of Charities and Correction consulted this Department as to their duty under it, and were advised that, as the city of New York was not excepted by the terms of the act, it was their duty to comply with its provisions. The Commissioners were further advised that, as they were required to provide for the support and care of the children to be removed from Randall's Island, and as it was said to be impossible to procure the reception of such children into any proper charitable institution in this city unless the Commissioners would undertake to provide for their support, that it was their duty under the act to make provision for the support of all those children who had been once under their control and were removed therefrom to charitable institutions.

The Commissioners of Charities and Correction, acting upon the advice so given, complied with the law and transferred certain children from Randall's Island to Charitable Institutions.

The same view appears to have been taken of the matter by the Board of Estimate and Apportionment, for the appropriation for the Department of Public Charities and Correction for the year 1877, contains the following: "For all supplies for the Department of Public Charities and Correction, including \$50,000 for support of out-door poor and for maintenance of children transferred from Randall's Island Nursery to various institutions, \$800,000.

Provision has thus been made for those children who were once under the charge of the Commissioners of Charities and Correction, but have been so transferred by them to various charitable institutions.

With regard to those children, however, who have never been under the charge of said commissioners, but who have been committed by the Police Justices directly to charitable institutions, the matter stands, legally, if not morally, in a different position, so far as concerns the providing of means for their support.

Chapter 173 of the Laws of 1873, does not impose upon the Commissioners of Charities and Correction the duty of supporting children who may have been committed by the Police Justices to charitable institutions since January 1, 1876, nor does any other statute, so far as I am aware, impose that duty upon them; the general statutes defining their powers and duties contemplate that those children only who are immediately under their charge, and who are maintained in public institutions, shall be supported out of the moneys appropriated for that department. I do not think, therefore, that it is the duty of the Commissioners, nor that they have the right to use any portion of the funds appropriated for that department to the payment of the bills referred to in your letter.

As the children in question belong to a class, which, before the passage of the act, chapter 173, of the Laws of 1875, were supported in public institutions, at the public expense, it would seem that some further provision of law ought to be made for their support in the charitable institutions to which they have been, and will doubtless hereafter be, committed by the police justices.

It is doubtful whether, as the law now stands, it is in the power of the Board of Estimate and Apportionment to make an appropriation for the support of the children committed by police justices to the "Institution of Mercy." The said chapter 173 of the Laws of 1875, provided that the Boards of Supervisors should take such action in the matter as might be necessary to carry out the provisions of that act; it is doubtful whether this particular provision has any application to the city of New York.

This act was passed April 24, 1875, and on April 30, 1875, another act, being chapter 221 of the Laws of that year, was passed, which makes provision for the aid and support of the poor in this city. The first section authorizes the Board of Estimate and Apportionment, with the Supervisors, to annually raise such amounts as they may consider necessary in aid and support of the poor, and to appropriate such proportion thereof as they may deem necessary or proper to the various charitable or reformatory institutions in this county. The second section however, provides that no appropriation or payment shall be made to any charitable institution by the Board of Supervisors of the county of New York, under the first section, except to institutions to which the Board of Supervisors were, during the year 1874, authorized to appropriate and pay moneys in aid and support of the poor cared for or supported therein.

So far as I can ascertain, the Institution of Mercy was not one of the institutions to which the Board of Supervisors were, during the year 1874, authorized to appropriate and pay moneys in aid and support of the poor cared for or supported therein. If such was the fact, it would seem, therefore, that it would not be in the power of the Board of Estimate and Apportionment, either to make an annual appropriation for the support of such children, nor to transfer any balances of unexpended appropriations for their support, without some further legislation.

I regret that I am forced to this conclusion, and my answer to your letter has been delayed for several days in the hope that a thorough consideration of the matter might lead to a different result. I see no escape, however, from such conclusion, and the only suggestion I am able to make is, that the Board of Estimate and Apportionment shall, if it sees fit, appropriate a sufficient amount from the Excise moneys to provide for the payment of the bills referred to in your letter, and the further support of the children in question. I think that, under the authority conferred by section 4 of said chapter 221

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of the Laws of 1875, and by chapter 488 of the Laws of 1875, the Board of Estimate and Apportionment can lawfully make such an appropriation.

I am, sir, yours respectfully,

WM. C. WHITNEY,
Counsel to the Corporation.

And offered for adoption the following resolution :

Whereas, The Institution of Mercy has presented a bill to the Finance Department for the care and support of destitute children committed to their care by the Police Justices of this city, from July 25 to November 30, 1876, amounting to the sum of \$3,553.14, under chapter 173, Laws of 1875, and no appropriation exists for the payment of said bill ; and

Whereas, By an opinion of the Counsel to the Corporation, dated January 16, 1877, given to the Comptroller upon the subject, it appears that the Board of Estimate and Apportionment have authority, under chapters 221 and 488, Laws of 1875, to provide for the payment of said bill, and can lawfully make such an appropriation ; therefore

Resolved, That the sum of thirty-five hundred and fifty-three dollars and fourteen cents be, and the same is hereby appropriated from the Excise Fund to " The Institution of Mercy," for the support of 175 children in said institution from July 25 to November 30, 1876, aggregating 12,436 days, at \$2 per week.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote :

Affirmative--The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended, in order to act upon the issue of "Additional New Croton Aqueduct stock" and "City Parks Improvement Fund Stock."

Whereupon the COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, Chapter 230, Laws of 1870, entitled "An act in relation to the Croton Aqueduct of the City of New York," provided for the issue of stock to be called "Additional New Croton Aqueduct Stock of the City of New York," for the purpose of defraying the expense of the work authorized by section 1 of said act ; and

Whereas, The Board of Estimate and Apportionment have heretofore authorized the issue of the sum of \$3,483,000 of said stock ; and

Whereas, The Department of Public Works did make requisition upon the Comptroller on November 16, 1875, for the sum of \$254,000, for the purpose of defraying the expense of completing the said work, upon which requisition the sum of \$150,000 has been authorized to be issued by the Board of Estimate and Apportionment ; therefore, to provide the means for the further expense of completing said work, as certified by the Commissioner of Public Works,

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provis-

ions of section 112 of chapter 335 of the Laws of 1873, the Comptroller be, and he is hereby authorized to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional New Croton Aqueduct Stock of the City of New York," as authorized by chapter 230, Laws of 1870, to meet the requirements of the Department of Public Works, as per requisition of said department, dated November 16, 1875, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, Chapter 608, Laws of 1875, provides for the issue of stock, to be denominated "City Parks Improvement Fund," to an amount not exceeding \$575,000, the moneys realized from which shall be applied only to the construction and improvement of parks, squares and public places in the city of New York, and the completion and repair of architectural structures in the Central Park ; and

Whereas, The Board of Estimate and Apportionment have

heretofore authorized the issue of the sum of \$500,000 of said stock ; and

Whereas, The Department of Public Parks have made requisition on the Comptroller for moneys under said act for the purposes thereof ; therefore,

Resolved,—That the Comptroller be and he is hereby authorized to issue from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "City Parks Improvement Fund Stock," as authorized by Chapter 608, Laws of 1875, in full of requisition of the Department of Public Parks, dated August 25, 1876, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Board of Aldermen—3.

Negative—The President of the Department of Taxes and Assessments—1.

THE PRESIDENT OF THE BOARD OF ALDERMEN presented a communication from the Twenty-fourth Ward Relief Association.

Which was referred to, and original papers sent to the Comptroller.

THE COMPTROLLER moved to reconsider the vote on the resolution appropriating the sum of fourteen thousand dollars

"for Maintenance and Government of Public Places, Roads, Avenues and Bridges, including Bridges over the Bronx river, Twenty-third and Twenty-fourth Wards," for the year 1877, adopted at meeting of January 29, 1877.

Which was agreed to.

The COMPTROLLER moved to amend said resolution to read as follows :

Resolved,—That the sum of fourteen thousand dollars be and the same is hereby transferred from the unexpended balance of the appropriation for "Rebuilding and Repairing Bridges over the Bronx river, Twenty-third and Twenty-fourth Wards," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Maintenance and Government Public Places, Roads, Avenues and Bridges, including Bridges over the Bronx river, Twenty-third and Twenty-fourth Wards," for the year 1877, for which the same is required.

Which was agreed to.

The COMPTROLLER then moved the adoption of the resolution as amended.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen and the President of the Department of Taxes and Assessments—4.

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The CHAIRMAN presented a communication for the Department of Public Works asking for the transfer of an appropriation.

Which was referred to and original paper sent to the Comptroller.

The CHAIRMAN presented communications from various charitable institutions, asking for appropriations from the Excise Fund, as follows :

N. Quackenbos, West Side Relief Association ; New York Juvenile Guardian Society ; St. John's Guild ; Free Dormitory for Women.

Which was referred to and the original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

THURSDAY, MARCH 1, 1877—12.30 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }

NEW YORK, February 28, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled " An act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled " An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled " An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled " An act in relation to the Estimates and Apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled " An act in relation to the Estimates and Apportionment for the support of the government of the City

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of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Thursday, March 1, 1877, at 12.30 o'clock P.M., for the purposes specified in requisition of the Comptroller, dated February 28, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—DEPARTMENT OF FINANCE, }
COMPTROLLER'S OFFICE, }
February 28, 1877. }

HON. SMITH ELY, JR., *Mayor :*

SIR,—You are requested to call a meeting of the Board of Estimate and Apportionment, to be held on Thursday, March 1, at 12.30 o'clock P.M., for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 28th day of February, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;

JOHN KELLY, *the Comptroller of the City of New York* ;

HENRY D. PURROY, *the President of the Board of Aldermen* ;

JOHN WHEELER, *the President of the Department of Taxes and Assessments*.

The minutes of the meeting held February 9, 1877, were read and approved.

The CHAIRMAN presented communications from the following charitable institutions, asking for appropriations from the Excise Fund, viz. :

St. Joseph's Home for the Aged.

Twenty-third Ward Relief Association.

St. Vincent's Hospital.

East Side Relief Association.

Which were referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented a communication from Mrs. Letitia M. Randel, in reference to the "Randel Surveys."

Which was referred to, and original papers sent to the Department of Public Works to report upon.

The CHAIRMAN presented a communication from the Counsel to the Corporation asking for the transfer of an appropriation.

Which was referred to, and original paper sent to the Comptroller.

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC PARKS
36 UNION SQUARE (EAST), }

NEW YORK, January 27, 1877.

To the Honorable the Board of

Estimate and Apportionment :

GENTLEMEN,—We have the honor to inclose two resolutions of this Department respecting transfers to the Salary account, and Maintenance account, from the Police account—all in General Maintenance—to which we beg leave to call your attention.

They will relieve the embarrassments arising from the discrepancies between the accounts of this Department and those of the Finance Department, and enable us to close our accounts for 1876.

Very respectfully,

WM. R. MARTIN,

President D. P. P.

RESOLUTIONS.

Resolved, That the Board of Estimate and Apportionment be, and hereby is, requested to transfer upon the books of the Finance Department, from the appropriation to the Department of Public Parks, for "Salaries of Police, &c., 1876" (for which it is not required), to the appropriation to said Department, for the "Maintenance of the Parks, including the wages of the Foremen, etc., 1876," a sufficient sum to meet the liabilities on that account for 1876.

Resolved, That the Board of Estimate and Apportionment be, and hereby is, requested to transfer, upon the books of the Finance Department, for the appropriation to the Depart-

ment of Public Parks, for "Salaries of Police, etc., 1876" (for which it is not required), to the appropriation to said Department, for "Salaries of the President, Clerks, Engineers, etc., 1876," a sufficient sum to meet the liabilities on that account for 1876.

And offered for adoption the following resolution :

Resolved, That the sum of nine thousand one hundred and ninety-five dollars and twenty-six cents be, and the same is hereby, transferred from the appropriation for the "Department of Public Parks—Maintenance and Government of Parks and Places—Police, salaries of, including Captain, Lieutenant, Sergeants, Patrolmen, Post and Gate Keepers and Night Watchmen," 1876, the same being in excess of the amount required for the objects and purposes thereof, to the appropriation to the "Department of Public Parks—Maintenance and Government of Parks and Places—for salaries, to pay entirely the salaries of the President, Clerks, Engineers, Architects, etc.," 1876, the amount of said appropriation being insufficient.

Which was agreed to.

The COMPTROLLER offered for adoption the following resolution :

Resolved.—That the sum of five thousand four hundred and eleven dollars and twenty-three cents be, and the same is hereby, transferred from the appropriation for the "Department of Public Parks—Maintenance and Government of Parks and Places—Police, salaries of, including Captain, Lieutenant, Sergeants, Patrolmen, Post and Gate Keepers and Night Watchmen," 1876, the same being in

excess of the amount required for the objects and purposes thereof, to the appropriation to the "Department of Public Parks—Maintenance of the Parks, including the wages of Foremen, Gardeners, &c., 1876," the amount of said appropriation being insufficient.

Which was agreed to.

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC PARKS, }
 36 Union Square, (East), }
 NEW YORK, February 14, 1877. }

To the Honorable the Board of Estimate and Apportionment :

GENTLEMEN—The following preambles and resolution were adopted by the Commissioners of this Department at their meeting, held this day, viz. :

" *Whereas*, This department, on the 20th day of February, 1875, made requisition on the Comptroller of the city of New York, to issue bonds to the amount of one hundred thousand (\$100,000) dollars, in pursuance of the provisions of section 3, chapter 534, Laws of 1871, and section 16, chapter 329, Laws of 1874, for the construction of a bridge over the Harlem River ; and

" *Whereas*, The Board of Estimate and Apportionment, on the 21st day of March, 1876, authorized the said Comptroller to issue said bonds to the amount of ten thousand (\$10,000) dollars ;

" *And Whereas*, This Department has completed its plans and specifications for said bridge, which is to be made of iron, and has advertised for proposals for the construction

of the same, which proposals are to be received and opened on the 28th day of February, 1877 ;

“ *And whereas*, The estimated cost of said bridge is about \$90,000 ;

“ *Resolved*, That the Board of Estimate and Apportionment be, and hereby is, requested to authorize the Comptroller of the city to issue the balance of said bonds for \$100,000 (namely, bonds to the amount of \$90,000), as mentioned in the aforesaid requisition of this Department, of February 20, 1875.”

Yours, respectfully,

WM. IRVIN,
Secretary D. P. P.

The following gentlemen appeared before the Board and made statements in relation to building a bridge across the Harlem river, viz. :

S. E. Lyon, John J. Crane, and Wm. R. Martin.

The COMPTROLLER moved that the Board adjourn to meet on Saturday, March 3, 1877, at 12 o'clock, m.

Which was agreed to.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

SATURDAY, MARCH 3, 1877—12 o'clock M.

The Board met in pursuance of an adjournment.

Present—All the members, viz. :

SMITH ELY, Jr. *the Mayor of the City of New York;*
JOHN KELLY, *the Comptroller of the City of New York;*
HENRY D. PURROY, *the President of the Board of Aldermen;*
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held March 1, 1877, were read and approved.

By unanimous consent the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended in order to act upon the issue of revenue bonds, "additional new Croton Aqueduct stock," "Museums of Art and Natural History stock," and assessment bonds of the City of New York.

Whereupon the COMPTROLLER offered for adoption the following preamble and resolution:

Whereas, In a proceeding held in the Supreme Court on April 10, 1876, in which the Mayor, Aldermen and Commonalty of

- the City of New York were plaintiffs, and the two unsafe buildings on Grove avenue, east side, 275 feet north of Cliff street, John J. Quinn, owner, under a precept of the Hon. Charles Donohue, one of the justices of said court, pursuant to section 38, chapter 625, Laws of 1871, a report was made, January 4, 1877, by Walter W. Adams, superintendent of buildings, that the costs and expenses incurred for the work of taking down said buildings, of labor and materials furnished by E. W. Gilbert, who was employed by him to perform said work, was \$157.50, as per bill rendered—approved January 15, 1877, by said Justice Donohue of the Supreme Court ; therefore

Resolved, That in pursuance of the provision of section 38, chapter 625, Laws of 1871, the Comptroller of the City of New York be and he is hereby authorized to issue a revenue bond, upon the requisition of said superintendent of buildings, for the sum of \$157.50, to be reimbursed by the payment of the amount and interest at seven per cent. per annum, out of the judgment or judgments obtained as provided by said provision of law, if the same shall be collected, from the proceeds of which bond the Comptroller shall pay the amount of expense incurred under said precept.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER presented a communication from the Department of Public Works, asking for the transfer of an appropriation.

Which was referred back to, and original paper sent to the Comptroller.

The COMPTROLLER then offered for adoption the following resolution :

Resolved, That the sum of two hundred and two dollars and fifty cents (\$202.50) be and the same is hereby transferred from the appropriation "Removing Obstructions—Streets and Avenues," for 1876, the same being in excess of the requirements thereof, to the appropriation "Wells and Pumps—Repairing and Cleaning," for 1876, for which it is required.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented the following communication :

LAW DEPARTMENT,
OFFICE OF THE COUNCIL TO THE CORPORATION, }
NEW YORK, March 1, 1877.

*To the Honorable the Board of Estimate and
Apportionment :*

GENTLEMEN,—I respectfully ask that a transfer of two hundred and eight dollars and thirty-three cents be made from the appropriation for the year 1876, for examining, &c., evidence relative to fraud prior to July 1, 1872, to the appropriation for contingencies for this Department for the year 1876.

I am, very respectfully yours,

WM. C. WHITNEY,

Counsel to the Corporation

And offered for adoption the following resolution :

Resolved, That the sum of two hundred and eight dollars and thirty-three cents be and the same is hereby transferred from the appropriation "For services in examining, procuring, and presenting of evidence relative to frauds prior to July 1, 1872, in the City and County of New York," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Contingencies—Law Department," 1876, the amount of said appropriation being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption, the following resolutions :

Resolved,—That the sum of three hundred and forty dollars be and the same is hereby transferred from the appropriation for "Salaries, Judiciary—the Marine Court—Stenographers," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Salaries, Judiciary—Court of Common Pleas," 1876, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption, the following preamble and resolution :

Whereas,—In pursuance of chapter 434, Laws of 1876, a further certification of claims audited and adjusted by the Board of Education, as recited in the preamble adopted by this

Board, January 8, 1877, has been made by the Auditor of Account of the Finance Department, amounting to the sum of \$327.66; therefore

Resolved,—That in pursuance of said act the Comptroller be, and he is hereby authorized to issue Revenue bonds for the sum of \$327.66, for such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, for the purpose of paying said claims so audited and adjusted by the Board of Education, and certified as correct and just by the Auditor of Accounts in the Finance Department.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote:

Affirmative—*The Mayor of the City of New York (Chairman)*
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved,—That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of section 112 of chapter 335 of the Laws of 1873, the Comptroller be and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional New Croton Aqueduct Stock of the City of New York," as authorized by chapter 230, Laws of 1870,

to meet the requirements of the Department of Public Works, as per requisition of said Department, dated November 16, 1875, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved,—That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of section 112 of chapter 335, Laws of 1873, the Comptroller be and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Museums of Art and Natural History Stocks," authorized by chapter 290, Laws of 1871, and on account of requisition of the Department of Public Parks, dated September 9, 1875, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption, the following resolution :

Resolved,—That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of section 112, chapter 335, Laws of 1873, the Comptroller be, and he is hereby authorized, to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds of the City of New York," twenty-five thousand dollars (\$25,000).

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved,—That the sum of three thousand five hundred dollars be, and the same is hereby, transferred from the appropriation "Election Expenses," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Sheriff's Fees," 1873, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of two thousand dollars be, and the same is hereby, transferred from the appropriation for "Salaries, Judiciary—The Marine Court—Clerk, Deputy Clerk, and Assistant Clerks," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation, "Salaries, Judiciary—The Commissioner of Jurors—Salary of Commissioner," 1876, the same being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER presented the following communication from the Police Justices and accompanying opinion of the Counsel to the Corporation :

*To the Board of Estimate and Apportionment
of the City and County of New York :*

GENTLEMEN,—Pursuant to a resolution of the Board of Police Justices of the City of New York, passed at their regular meeting, January 29, which resolution was as follows :

Resolved, That a committee of two be appointed to draft a communication to be sent to the Comptroller and Board of Estimate and Apportionment, in relation to the deficiency of nine thousand dollars for salaries of Police courts, and that the Comptroller be requested to notify the Board of Police Justices of the reason of such deficiency.

We, the committee appointed under said resolution, do respectfully desire to call your attention to the fact that the Board of Apportionment have, in their last estimate of the current expenses of the ensuing year, appropriated a sum insufficient by nine thousand dollars for the payment of the attachés of the various Police courts.

The Board of Police Justices desire to communicate this fact to you, and request that you will inform us of the reason of said reduction in the amount appropriated.

Respectfully,

F. SHERMAN SMITH,
CHAS. A. FLAMMER, } Committee.
B. C. WANDELL,

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, February 20, 1877.

HON. JOHN KELLY, *Comptroller :*

SIR,—Referring to your letter to me of the 3d instant, in relation to janitors appointed by the Commissioner of Public Works, and by the Police Justices, and to my reply thereto of the 9th instant, I have now to further advise you in regard to this matter as follows :

Under section 12, of chapter 538, of the Laws of 1873, the Board of Police Justices is authorized to appoint clerks, clerks' assistants, interpreters, stenographers, and "other necessary attendants."

It was decided by the General Term of the Supreme Court, in the case of Bergen against the city, that under this statute an attendant appointed by the Board of Police Justices, and who was called a "janitor of the Police Courts, and performed certain duties in those courts, was entitled to be paid his salary out of the City Treasury." It was, however, stated, in the opinion of the court, in that case, that the right of the Police Justices to appoint a janitor of this description, was not inconsistent with the right of the Commissioner of Public Works to appoint janitors for the buildings and parts of buildings in which the Police courts are held.

It was also decided by the Supreme Court, in actions brought by Burke against the city, to recover his salary as janitor of a building in which Police Courts are held, that the Commissioner of Public Works had the right to appoint such janitor, and that he was entitled to be paid his salary out of the City Treasury.

As I am informed, the estimates submitted by the Police Justices of appropriations necessary for the Police Courts for the year 1877, contained specific items of \$1,500, for a janitor for each of the six Police Courts. These items were disallowed by the Board of Apportionment, as I understand, upon the ground that the Commissioner of Public Works had the right to appoint janitors for the buildings in which such courts are held, and that the appointment of such janitors by the Commissioner of Public Works rendered it unnecessary for the Police Justices to also appoint janitors for their courts. The Board therefore refused to allow the sum of \$9,000 necessary to pay the six janitors appointed by the Police Justices, but included in the appropriation, "Supplies for and Cleaning

Public Offices," which is subject to the control of the Department of Public Works, a sum sufficient to pay janitors to be appointed by the Commissioner of Public Works. As I have heretofore advised you, the janitors appointed by said Commissioner are to be paid out of this appropriation, but as the Police Justices have placed upon their pay-roll for the month of January, 1877, janitors for each of the six Police Courts, the question presents itself, what course shall be taken in reference to the payment of such last mentioned janitors ?

One of the items of the appropriation for the Police Courts for the year 1877, is the following :

"Salaries of Clerks, Attendants, Stenographers, Interpreters, the Record Clerk and Secretary of the Board of Police Justices, \$62,600." It appears by the list of attaches of the Police Courts, published in the *City Record*, January 31, 1877, that there was at the time of such publication, a janitor in each of the six districts, receiving a salary of \$1,500 per annum. The total amount necessary to pay all the attendants, according to the list so published, would be \$71,600, including \$300 for the Secretary of the Board of Police Justices ; the total amount appropriated, as above stated, is \$62,600. If all the persons included in the list, therefore, are paid, the appropriation at the end of the year will be insufficient by \$9,000. In such published list there is also one Court attendant for the First District, having a salary of \$1,500 ; it is evident that the Board of Apportionment intended to appropriate a sufficient amount to pay all the persons included in the list (including the said Court Attendant for the First District) except janitors, at the rates stated in the *City Record*, but did not intend to make any appropriation to pay the six janitors therein included.

The difficulty which now presents itself is, that the Board of Estimate and Apportionment has made a general appropriation of \$62,600, which is applicable to the payment of attendants,

as well as the other officers of the Police Courts. The persons appointed by the Police Justices, and called janitors, are really attendants of the Courts, and the power of the Police Justices to make such appointments is derived solely from the power given them in section 12 of said Act of 1873, to appoint attendants. It will, doubtless, therefore be claimed that the appropriation of \$62,600 for the year 1877 is, so long as it lasts, as applicable to the payment of such janitors as it is to the payment of said Court Attendant for the First District, and the other officers or attendants mentioned in the appropriation.

There is some force in this claim, and I am apprehensive that if payment of such janitors is refused, and they bring actions against the city for their salaries, it will be difficult to defend them unless some further action in regard to this matter is taken by the Board of Estimate and Apportionment.

As above stated, section 12, of chapter 538, of Laws of 1873, authorizes the Police Justices to appoint necessary attendants, but section 4 of said act provides that the proper authorities of the city may require the expenditures for the Police Courts and the number of persons employed about such courts, and the salaries (save those therein fixed), to be no more than the public interest, in their opinion requires. In view of this provision of the statute and of the form in which the appropriation for the Police Courts has been made, as above mentioned, and for the purpose of carrying out what was plainly the intention of the Board of Estimate and Apportionment, and to prevent possible loss to the city, I have concluded to advise as follows :

(1.) That the salaries of the so-called janitors appointed by the Police Justices be paid out of the appropriation for those courts for the months of January and February, 1877.

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(2.) That the Board of Apportionment should, if it sees fit, adopt the preambles and resolutions herewith transmitted, and that thereafter the Comptroller should refuse to pay salaries to said janitors appointed by the Police Justices.

I also recommend, that if such preambles and resolution be adopted by the Board of Estimate and Apportionment, a copy thereof should be sent to the Board of Police Justices, and that personal notice of the adoption of said resolution should be given to each so-called janitor appointed by the Police Justices. If such preambles and resolution are adopted by the Board, they will be printed in the *City Record*, and I think that a printed copy of the same should be personally served upon each of said attendants by some person connected with the Finance Department, and an affidavit of such service should be made and filed, so that in case actions should be hereafter brought against the city by such janitors, it will be in the power of the Finance Department to prove that such janitors received due notice of the passage and adoption of said preambles and resolution.

Yours respectfully,

WM. C. WHITNEY,

Counsel to the Corporation.

And offered for adoption the following preambles and resolution :

Whereas, Under and by virtue of section 71 of chapter 335 of the Laws of 1873, the Department of Public Works has cognizance and control of the care of public buildings ; and

Whereas, Under the advice of the Counsel to the Corporation, and in accordance with the decisions of the courts, the Commissioner of Public Works has appointed janitors of the buildings and parts of buildings occupied by the several Police

Courts in this city, and such janitors now have charge of said buildings and parts of buildings ; and

Whereas, The estimate sent by the Police Justices to the Board of Estimate and Apportionment of the amounts necessary to defray the expenses of the several Police Courts for the year 1877, included a sum sufficient to pay one janitor for each of the six Police Courts, at the rate of \$1,500 per annum, and the Board of Estimate and Apportionment having considered such estimates, decided that the appointment by said justices of janitors for their courts was unnecessary, and said Board thereupon refused to include in the appropriation for said courts any provision for the janitors appointed, or to be appointed, by said justices ; and

Whereas, Notwithstanding such refusal, said justices have sent to the Finance Department a pay-roll of the attachés of the Police Courts for the month of January, 1877, which includes a janitor for each of said six Police Courts ; and

Whereas, The appropriation for the salaries of the appointees of the said police Justices for the year 1877, was made in the following terms : " Salaries of clerks, attendants, stenographers, interpreters, the Record Clerk, and Secretary of the Board of Police Justices, \$62,600 ;" and

Whereas, The General Term of the Supreme Court has decided that the right of the Police Justices to appoint janitors is derived from the provisions of section 12 of chapter 538 of the Laws of 1873, authorizing them to appoint attendants ; and

Whereas, Although the Board of Estimate and Apportionment did not intend to make any appropriation which should be applicable to the payment of the so-called janitors appoint-

ed by the Police Justices, but (as no specific part of said appropriation of \$62,600 was expressly set apart for the payment of attendants) it is claimed that said appropriation is applicable to the payment of the attendants appointed by the Police Justices, under the name of janitors ; and, if such claim can be maintained, the city may be compelled to pay the janitors lawfully appointed by the Commissioner of Public Works for the buildings and parts of buildings in which the Police Courts are held, and, also, such attendants, called janitors, appointed by said Police Justices ; and

Whereas, It is provided in section 4 of chapter 538 of the Laws of 1873, that the proper authorities of the City of New York may require the expenditures of such Police Courts, and the number of persons employed about them, and the salaries (save those therein fixed) to be no more than the public interest, in the opinion of such authorities requires ; and

Whereas, Neither the number nor the salaries of the attendants, which the Police Justices are authorized to appoint by section 12 of said act, are therein fixed ;

Resolved, That in the opinion of the Board of Estimate and Apportionment, the public interest does not require the appointment by the Police Justices of any attendants for their courts, except clerks, clerks' assistants, interpreters and stenographers ;

Resolved, That hereafter no janitor nor attendant for said courts, except clerks, clerks' assistants, interpreters, and stenographers, shall be appointed by said Police Justices, nor, after the adoption of this resolution, shall any janitor or attendant heretofore or hereafter appointed by said Police Justices, except clerks, clerks' assistants, interpreters, and steno-

graphers, receive any salary whatever, and that, from the date of the adoption of this resolution, there shall be no attendants for said Police Courts, nor for either of them, other than such clerks, clerks' assistants, interpreters, and stenographers.

The CHAIRMAN put the question whether the Board would agree with said preamble and resolutions.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following preamble and resolutions :

Whereas, The Department of Public Parks has requested the Board of Estimate and Apportionment to authorize the Comptroller to issue bonds to the amount of \$90,000 for the construction of an iron bridge over the Harlem river, which amount is stated to be about the estimated cost of the bridge ; and

Whereas, This Board should be fully informed of the whole expenditure that may be involved in this undertaking, before authorizing an increase of the public debt by the issue of bonds for the purpose ; therefore

Resolved, That the Department of Public Parks be requested to inform this Board whether the estimated cost of construction of the bridge, stated at \$90,000, covers all expenditures necessary for the completion of the work, including the building of

the abutments and constructing the approaches to the bridge ready for public use and travel, and, also, whether the title to the lands at the termini of the bridge has been acquired by the city ;

Resolved, Also, that the Department of Public Parks be requested to submit the plans and estimates of the cost of the said bridge to this Board, in detail.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

WEDNESDAY, MARCH 14, 1877—11.30 o'clock A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
New York, March 13, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and ap-

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portionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Wednesday, March 14, 1877, at 11.30 o'clock A. M., for the purpose of transacting such business as may be brought before the Board.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
March 13, 1877.

Hon. SMITH ELY, Jr.,

Mayor :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, to be held to-morrow, 14th inst., at such hour as may suit your convenience for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,

Comptroller.

[Endorsed.]

Admission of a copy of the within, as served upon us this 13th day of March, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D. PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, Jr. *the Mayor of the City of New York;*
JOHN KELLY, *the Comptroller of the City of New York;*
HENRY D. PURROY, *the President of the Board of Aldermen;*
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held March 3, 1877, were read and approved.

The COMPTROLLER offered for adoption, the following resolutions :

Resolved, That the sum of ten thousand seven hundred and fifty-four dollars and seventy cents be and is hereby transferred from the following appropriations for the year 1876, the same being in excess of the amounts required for the purposes and objects thereof, viz :

Contingencies—Mayor's Office.....	\$1,014 74
Salaries—Mayor's Office.....	20 69
Contingencies—Bureau of Permits.....	187 50
Salaries—Bureau of Permits.....	01
Salaries—Common Council.....	115 40
Contingencies—Clerk of Common Council.....	75 27
Fire Department Fund.....	6,997 13
Harlem River Bridges—Repairs, Improvement and Maintenance.....	2,343 96
Total.....	<hr/> \$10,754 70

to the following appropriations, which are required, or are insufficient, viz. :

City Contingencies—1876.....	\$168 00
Census of 1875–1876.....	755 00

Rents—For the payment of rent of property leased to the Corporation for public offices and other public purposes, except armories and drill-rooms—1876.....	3,750 00
Rents—1877.....	3,750 00
Election Expenses—1872.....	961 20
Election Expenses—1873.....	1,050 50
Refunding fees for Sewer Connections paid in error—1876.....	20 00
Expenses of Lunacy Commissioners—1874.....	300 00
Total.....	<hr/> \$10,754 70

Resolved, That the sum of three thousand two hundred and ninety-nine dollars and sixteen cents be, and the same is hereby, transferred from the following appropriations for 1876, the same being in excess of the amounts required for the purposes and objects thereof, viz. :

Salaries—Department of Taxes and Assessments,	\$3,187 11
Contingencies—Department of Taxes and Assessments	112 05
Total	<hr/> \$3,299 16

to the appropriation for "Contingencies—Department of Taxes and Assessments," 1877, for which the same is required.

The CHAIRMAN put the question, whether the Board would agree with said resolutions.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, The Institution of Mercy has presented a bill to the Finance Department for the care and support of destitute children committed to their care by the Police Justices of this city, for the quarter ending February 28, 1877, under chapter 173, Laws of 1875, and no appropriation exists for the payment of said bill ; and

Whereas, By an opinion of the Counsel to the Corporation, dated January 16, 1877, given to the Comptroller upon the subject, it appears that the Board of Estimate and Apportionment have authority, under chapters 221 and 488, Laws of 1875, to provide for the payment of said bill, and can lawfully make such an appropriation ; therefore

Resolved, That the sum of four thousand five hundred and sixty dollars be, and the same is hereby appropriated from the Excise Fund to the "Institution of Mercy," for the support of 211 children in said institution, for the quarter ending February 28, 1877, aggregating 15,960 days, at \$2 per week, being at the rate of about 28 $\frac{1}{6}$ cents per day for the support of each child.

The CHAIRMAN put the question whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and Assess-
ments—4.

By unanimous consent, the rule adopted at meeting of June 23d, 1874, relating to the calls of meetings, was suspended in order to act upon the issue of "Assessment Bonds of the Corporation of the City of New York," and "Assessment Bonds."

Whereupon the COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, Section 3, of Chapter 756, of the Laws of 1873, provides for the issue of bonds in certain cases, as follows, to wit :

"Sec. 3. If at any time hereafter the amount, in the Treasury at the City of New York, derived from the collection of assessments, shall be insufficient to meet and pay, when they become due and payable, any bonds issued by the Mayor, Aldermen and Commonalty of the City of New York, for expenditures incurred in public improvements, payable in whole or in part from assessments, then it shall be lawful for the Comptroller, and he is hereby authorized to issue like bonds for an amount sufficient to pay, and, from the proceeds thereof, to pay the bonds so falling due, as aforesaid," therefore,

Resolved, That the Comptroller be, and he is hereby, authorized to issue, in pursuance of law, from time to time, in such amounts as may be required, not exceeding \$100,000, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, like bonds for an amount sufficient to pay, and from the proceeds thereof to pay the "Assessment Bonds of the Corporation of the City of New York," falling due on the fifteenth day of March, 1877.

The aforesaid bonds shall be made payable at such times,

not exceeding five years from the date of their issue, as the Comptroller shall deem expedient.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of ten thousand dollars, in pursuance of chapter 447 of the Laws of 1876, for improving and constructing Riverside avenue.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented the following communication :

OFFICE OF THE BOARD OF EXCISE,
299 MULBERRY STREET,
NEW YORK, March 7, 1877. }

Hon. John Kelly, Comptroller :

Sir,—In answer to the questions contained in your communication of the 5th instant, requesting information to be laid before the Board of Estimate and Apportionment in the matter of the application of this Board for an appropriation of an unexpended balance to meet the expenses required for the current year (1876–1877), in the prosecution of civil actions for the recovery and collection of penalties for violation of the Excise Law, we would say :

First.—There is no difference, as a matter of fact, between the cases of violation of the Excise Law delegated for prosecution to the attorney of this Board by the Department of Public Charities and Correction and those cases in which said attorney should be employed in their prosecution as the attorney to this Board, but, as a matter of law, he cannot, as attorney to this Board, bring such actions without the delegation of the power, as aforesaid, by the Board of Public Charities and Corrections.

Such cases were brought by our predecessors, by their attorney in the name of the Board of Excise, until the General Term of the Court of Common Pleas decided that under the amendment of the Excise Law (Laws 1873, Chap. 820), such actions must be brought by and in the name of the Board of Public Charities and Correction. Such decision was based upon the provision in the amendment before cited, that these actions must be brought in the name of the overseers of the poor in the town in which the alleged penalty was incurred. Since this decision the cases which have been brought have

been in the name of the Board of Public Charities and Correction, and conducted by the Corporation Attorney. The anomalous result in this city, brought about by the amendment before mentioned, in compelling excise suits to be conducted by the Board of Public Charities and Correction, was so apparent that that Board, under the advice of the Corporation Counsel, delegated the power to bring these suits to the Board of Excise.

Second.—The amount required for the current year ending May 1, 1877, will be five hundred eighty-three dollars and thirty-three cents.

Third.—The appropriation is to be applied to the payment of the attorney of this Board as compensation for his services, in addition to the salary now paid him.

Fourth.—In case of such appropriation, all charges and expenses for and on account of the employment of said Attorney, and the bringing of said suits, will be paid, and no contingent claims can arise against the city.

Fifth.—The liability of the city for costs in adverse decisions, and otherwise, will be the same and no greater, as in all other suits brought by its legally constituted Attorneys and Counsel, and all costs in favorable decisions by law must be paid into the county treasury (Laws 1873, chapter 820).

Yours, respectively,

GEO. W. MORTON,

OWEN MURPHY,

J. M. PATTERSON, JR.,

Commissioners of Excise.

And offered for adoption the following resolution :

Resolved, That the sum of five hundred and eighty-three ~~100~~ dollars be and the same is hereby appropriated to provide

for such expenses as may be required for the prosecution of civil actions for the recovery and collection of penalties for violation of the Excise Laws during the current fiscal year of the Board of Commissioners of Excise, to be paid out of moneys received into the treasury from licenses, in addition to the amount heretofore appropriated for the salaries and expenses of said Board for said year ending May 1, 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following preamble and resolutions :

Whereas, Different views are entertained by citizens interested in the erection of a proposed bridge over the Harlem river, as well as by officers of the city regarding the comparative advantages of a high and low bridge ; therefore

Resolved, That the Department of Public Parks be and is hereby requested to prepare plans and estimates for building an iron bridge over the Harlem river, at One hundred and thirty-eighth street and Madison avenue, at an elevation of the roadway of twelve feet above high water, and submit the same to this Board at as early a date as prac-

ticable, together with estimates of all expenses attending the same, including the cost of filling and completing the approaches to the ends of the bridge, and the necessary regulating and grading of the streets to open it to the public for passage and travel on and from both sides of the river ; and also report the names of persons owning property affected thereby and subject to assessment for any portion of the expenses.

Resolved, That no action be taken by this Board to authorize the issue of bonds for the building of the proposed bridge over Harlem river, before the plans and estimates of the cost of a low as well as a high bridge are submitted, and a comparison can be made of their respective expense and public benefit, and that the Department of Public Parks be and is hereby requested not to open any proposals for building the proposed bridge before such plans and estimates are submitted and duly considered.

The CHAIRMAN put the question, whether the Board would agree with said preamble and resolutions.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

The CHAIRMAN presented a communication from St. John's Guild, requesting the Mayor to appoint one of a body of gentlemen to investigate the affairs of the Guild, and after some debate offered for adoption the following resolution :

Resolved, That the Mayor be requested to instruct the Com-

missioners of Accounts to examine the financial affairs of St. John's Guild, in order to ascertain whether a proper disposition has been made by them of the moneys contributed from the City Treasury.

And put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented communications from the following institutions :

Bread and Beef House.

Hebrew Free Burial Society.

North Side Association.

Which were referred to and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

FRIDAY, APRIL 6, 1877—12 o'clock M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, April 4, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and ap-

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portionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, April 6, 1877, at 12 o'clock M., for the purposes specified in requisition of the Comptroller, dated April 3, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
April 3, 1877.

Hon. SMITH ELY, JR.,
Mayor :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, to be held on Friday, 6th instant, at such hour as may suit your convenience for the transaction of any business that may come before the Board.

Very respectfully,
JOHN KELLY,
Comptroller.

[Endorsed.]

Admission of a copy of the within, as served upon us this 4th day of April, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

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Present—All the members, viz.:

SMITH ELY, Jr., *the Mayor of the City of New York*;

JOHN KELLY, *the Comptroller of the City of New York*;

HENRY D. PURROY, *the President of the Board of Aldermen*;

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held March 14, 1877, were read and approved.

The CHAIRMAN presented a communication from the State Board of Charities, containing a report in relation to the management of the New York Juvenile Guardian Society.

Which was referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented a communication from the Police Department, asking for the transfer of an appropriation.

Which was referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented a communication from the "French Agricol and Industrial Colony."

Which was read and ordered on file.

The CHAIRMAN presented a report from the Department of Public Works, in relation to the purchase of the Randel maps and surveys.

Which was referred to, and original papers sent to the Comptroller.

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The CHAIRMAN presented a communication from the Department of Public Works, requiring the issue of "Croton Water-main Stock of the City of New York."

Which was referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented communications from the following institutions, asking for appropriations from the Excise Fund; St. Stephen's House for Children, New York Colored Mission, Ladies' Protective Union and Directory.

Which were referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented the following opinion from the Counsel to the Corporation :

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, March 14, 1877. }

Hon. SMITH ELY, Jr., Mayor :

Dear Sir,—I duly received your letter of the 16th of February ultimo, inclosing a printed extract from the report of the Commissioners of Accounts to the Mayor and Common Council, requesting my opinion whether the New Court House Commissioners have so exceeded their powers or violated the law as to make it proper for the Mayor to take any action upon the subject.

The importance of this matter made it necessary for me to thoroughly examine the questions involved, and my answer to your letter has been for that reason delayed. I am now in receipt of your letter of the 10th instant, in which you refer to your former communication, and desire my opinion as to the propriety, in a legal point of view, of continued payments from the City Treasury, on account of the New Court House.

The questions raised by the Commissioners of Accounts in their report, are two :

I. The Commissioners suggest that chapter 583 of the Laws of 1871, so far as the same relates to the City of New York, was repealed by section 119 of the Charter of 1873, and that it is therefore doubtful whether authority now exists, under said law, to issue bonds to provide for the completion of the New Court House.

I am of the opinion that there is full authority at the present time to issue such bonds. Section 7 of chapter 583 of the Laws of 1871, authorized the sum of \$750,000 to be expended under the direction and supervision of the Court House Commissioners, to provide for the completion of the New County Court House, and the Comptroller was authorized and directed to raise said amount on the stock of the County of New York. The repeal of said chapter, so far as it related to the city, by the Charter of 1873, did not affect this provision, but left it in full force. Chapter 304 of the Laws of 1874, consolidated the County of New York and the City of New York into one corporation, to be known by the name of "The Mayor, Aldermen, and Commonalty of the City of New York," and provided that all the rights, property, interests, claims, and demands of the County of New York should be vested in and belong to said Corporation. It also provided that all bonds, stocks, contracts, and obligations of said county then existing, should thenceforth be deemed such of and against said Corporation, and all such that were or might be authorized or required to be thereafter issued or entered into should be issued or entered into by and in the name of said Corporation. At the time of the passage of this act, the County of New York was authorized to issue bonds for the completion of the Court House, and I think that the power and authority to issue such bonds was transferred to, and vested in and is now possessed by the City of New York.

2. The main question, however, raised by the report of the Commissioners of Accounts is, whether the Commissioners of

the New Court House, in entering into certain contracts have exceeded their authority. The Commissioners of Accounts state that of the \$750,000 authorized to be appropriated by said section 7, chapter 583, of the Laws of 1871, there remains the sum of \$495,231.86, which can be expended for the completion of the building. That of this amount, the Board of Estimate and Apportionment has appropriated \$100,000 only; and that with only this appropriation the Court House Commissioners have entered into contracts involving the expenditure of \$381,478.

The Commissioners of Accounts state that the Commissioners of the Court House cannot lawfully incur liabilities for the completion of the building, under said section 7, chapter 583, of the Laws of 1871, in excess of the moneys appropriated by the Board of Estimate and Apportionment; and, also, that such liabilities cannot be incurred until an appropriation covering the expense has previously been made by that Board; and they refer to a decision of his Honor Judge Barrett in support of this position.

The Commissioners of Accounts also refer to the provision of the Charter of 1873, which declares that no officer shall incur any expense in excess of sum appropriated; and state that, in their opinion, this provision of the Charter is applicable to the Commissioners of the New Court House. The Commissioners of Accounts are therefore of the opinion that the Court House Commissioners have exceeded their authority by entering into contracts amounting to \$381,478, when the Board of Estimate and Apportionment has only authorized the expenditure of \$100,000.

I think it extremely doubtful whether the present Commissioners of the New Court House are "officers," within the meaning of the provisions of the Charter referred to by the Commissioners of Accounts.

The Court House was originally a county building, and it was only by virtue of the act consolidating the city and county, above referred to, that the title to the building was transferred to the city." Although the building is now the property of the city, and although the present Commissioners were appointed by the Mayor, it does not necessarily follow that the provision of the Charter above cited applies to them. Such a construction of the Charter would hardly be in accordance with the decisions of the courts, so far as similar provisions have heretofore received judicial interpretation. I shall not, however, go into the history of the appointment of the present Commissioners, nor attempt to pass upon this point, for I do not think that the question, whether the Commissioners have exceeded their powers necessarily depends upon whether or not they are "officers," within the meaning of the above cited provision of the Charter.

The Commissioners of the New Court House are certainly public officers, having those limited powers only which are conferred upon them by the several statutes relating to their appointment and the erection and completion of said Court House. They may, therefore, have exceeded their authority, even though they are not, strictly speaking, "officers" of the municipality, within the meaning of the Charter.

The question, as to the powers of the former Commissioners of the Court House, under section 7 of chapter 583 of the Laws of 1871, was much discussed in the cases of the People *ex rel.* the Tenth National Bank *against* Andrew H. Green, and the People *ex rel.* the Tenth National Bank *against* the Board of Apportionment. These were proceedings brought by the Tenth National Bank to compel the repayment to it by the County of New York of the moneys alleged to have been advanced to the Court House Commissioners, in their official capacity, to be expended upon the Court House. The litigation was protracted,

and the cases were closely contested, some of the ablest counsel in the city being engaged in them. It is not necessary in this connection to go into the history of those proceedings, except so far as they throw light upon the question under consideration.

The proceeding against the late Comptroller Green was an application to the Supreme Court for a mandamus to compel the Comptroller to pay to the Tenth National Bank the sum of \$242,579.94, with interest, the balance of the moneys alleged to have been advanced by the bank to the Court House Commissioners, to meet expenses connected with the completion of the building. The application was resisted upon various grounds, and among others :

1. That even if the alleged advances had been made by the bank in good faith, the Commissioners had exceeded their authority, because the Board of Apportionment had never authorized the issue of bonds to raise money to cover such advances ; and

2. That the Comptroller could not be compelled to pay such advances, nor to issue the bonds to raise the money, until such issue had been authorized by the Board of Apportionment.

Both of these defences were sustained by the Supreme Court at Special Term. The case was heard before his Honor Judge Barrett, who, in his opinion, used the following language : " It is quite plain that the relator had no legal claim against the County of New York for this balance of \$256,415.58 prior to the passage of the act of January 30, 1872.

" The overdrafts of the Court House Commissioners which the bank, in the year 1871, permitted and honored, were made upon the supposed authority of section 7 of chapter 583 of the Laws of that year.

"The sum of \$750,000 was not, however, thereby appropriated, but only authorized to be appropriated.

"It is true that the Comptroller is directed to raise said amount on the stock of the County of New York, but by section 4 of the same act, such stock can only be issued by authority of the Board of Apportionment. The duty of the Comptroller, therefore, was limited to the raising of whatever amount might be appropriated under the authority of the act, upon such stock of the county as the Board of Apportionment should authorize him to issue.

"It is evident that the expenditures of the Commissioners in excess of the \$250,000, were without authority of law, and that the bank had no legal justification for the advances made.

"It, therefore, depended for the restoration of its money upon the action of the Board of Apportionment in honoring the requisitions of the Commissioners."

This position of Judge Barrett was not, as the Commissioners of Accounts apparently suppose, so far as the questions now under consideration are involved, passed upon by the General Term and Court of Appeals. Judge Barrett held that the claim of the bank to recover moneys actually advanced in good faith to the Commissioners, for the purposes of the Court House, had been legalized by chapters 9 and 29 of the Laws of 1872, but that the Comptroller could not be compelled to issue bonds to pay the claim without the previous authority of the Board of Apportionment, and he directed a reference to ascertain whether the moneys had been advanced by the bank in good faith; and also how much of the money raised by the Comptroller under the authority of the Board of Apportionment was still in his hands. Upon the report of the referee a mandamus was issued by order of Judge Pratt, requiring the Comptroller to pay the bank \$44,000, the alleged balance of moneys in the Comptroller's hands, which he had been author-

ized to raise by the Board of Apportionment. On appeal, this order was reversed by the General Term, on the ground that the good faith of the advances had not been proven, and the case was not carried further.

That view of the powers of the old Commissioners of the Court House taken by Judge Barrett, as shown by the above quotation from his opinion was correct, is, I think, manifest, for the following reasons :

1. They express the opinion of an able, and experienced judge, formed after hearing counsel and full deliberation.

2. It seems difficult to give a different interpretation to the language of the statute. The sum of \$750,000 was not appropriated, but was " authorized to be appropriated."

And section 4 of the act in effect declared that the bonds to raise this amount should not be issued, except by the concurrence and authority of the Board of Apportionment, created by the third section of the act.

3. The course taken by the learned counsel of the bank indicates that they considered the decision of Judge Barrett correct.

An appeal from the order made by him, denying the motion to compel payment of any sum beyond the moneys in the Comptroller's hands, was taken to the General Term, but was subsequently withdrawn, and a new proceeding was commenced against the Board of Apportionment, to compel that Board to authorize the issue of bonds sufficient in amount to pay the claim of the bank. This was virtually a concession that the Comptroller could not be compelled to pay the claim until the Board of Apportionment had authorized the issue of the bonds.

In this latter proceeding, the Special Term of the Supreme Court issued a mandamus requiring the Board of Apportion-

ment to authorize the issue of the bonds, as prayed for, but this decision was reversed by the General Term, and such reversal was sustained by the Court of Appeals. The question, whether the Commissioners could incur expenditures without the previous authority of the Board of Apportionment, was not considered nor passed upon.

The General Term and Court of Appeals merely decided that the good faith of the advances was not proved, and that in the absence of such proof the Board of Apportionment could not be required to authorize the issue of bonds.

For the reasons above set forth, it seems to me that the views expressed by Judge Barrett must be regarded as a correct exposition of the law, and, upon the facts stated by the Commissioners of Accounts, I cannot resist the conclusion that the Court House Commissioners have exceeded their authority in making the contracts above referred to.

The present Commissioners have no other or greater powers than the former Commissioners, and the authority of the present Board of Estimate and Apportionment to issue bonds is as requisite now as was formerly that of the Board of Apportionment. The Board of Estimate and Apportionment, as stated, has authorized the issue of bonds to the amount of \$100,000 only, and the Commissioners have signed contracts involving the expenditure of \$381,478. The incurring of liabilities to this extent, over and above the amount authorized to be expended by the Board of Estimate and Apportionment, is, in the language of Judge Barrett, "without authority of law."

The other branch of the question upon which you request my opinion is, whether the Commissioners have so exceeded their power or violated the law as to make it proper for you to take any action upon the subject, and also as to the propriety in a legal point of view, of continued payments on account of the New Court House.

The Commissioners of the Court House hold their appointments from the Mayor, and are, therefore, in a certain sense, responsible to him, and it would seem to be proper, under the circumstances, for the Mayor to take some action in relation to the matter. Work upon the Court House has been commenced under the contracts above mentioned, and such contracts provide for payment to the contractors as the work progresses. Under the views above expressed, the Comptroller cannot make any payments upon the requisitions of the Commissioners in excess of the \$100,000 authorized to be expended by the Board of Estimate and Apportionment, and, if the Commissioners have exceeded their powers in making such contracts, it is questionable whether any payments can be lawfully made thereon.

Even if the \$100,000, which has been appropriated, may be lawfully paid out, when that sum is exhausted it will then depend upon the decision of the Board of Estimate and Apportionment whether more bonds shall be issued. If the Board shall approve the plans of the Commissioners for completing the Court House, and shall consider that the public interests will be promoted by permitting the work to proceed, the Board may, in its discretion, make a further appropriation, notwithstanding the Commissioners have entered into such contracts without a previous appropriation sufficient to carry out the same. If, therefore, there is good reason to believe that the Board of Estimate and Apportionment will ratify the action of the Commissioners, and make such further appropriations, no action on the part of the Mayor to prevent the payment of the \$100,000, or to stop the work, would seem to be required. On the contrary, if it shall be ascertained that when the \$100,000 has been paid out, the Board of Estimate and Apportionment will decline to make a further appropriation, it is, in my opinion, preferable that some action should be taken by the Mayor at once. If the plans of the Commissions shall fail to be approved

by the Board of Estimate and Apportionment, the expenditure of such sum of \$100,000 may be entirely useless. Moreover, the question as to the rights and equities of the contractors will become complicated, and the use of the building for public purposes may be seriously interfered with, if work under the contract shall be stopped when it has made considerable progress.

I, therefore, respectfully recommend that the Mayor should immediately bring the whole matter before the Board of Estimate and Apportionment, and ascertain what the views of the Board are in relation to the making further appropriations for the completion of the Court House. If the Board decides that such further appropriation shall not be made, I think the Commissioners of the Court House and the contractors should be notified that further payments will not be made under the contracts, or that the Mayor should take such other or further measures to prevent such payments, and stop the work as he may think proper.

If you approve of this suggestion, I shall, of course, be happy, if you desire me to do so, to advise you further when an expression of the views of the Board of Estimate and Apportionment in relation to the matter has been obtained.

I am, sir, yours respectfully,

WM. C. WHITNEY,

Counsel to the Corporation.

The COMPTROLLER moved that it be referred to the Mayor for consideration.

Which was agreed to.

The COMPTROLLER presented reports from various charitable institutions.

Which were referred to, and original papers sent to, the Comptroller.

The COMPTROLLER presented the following communication :—

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
April 5, 1877.

To the Board of Estimate and Apportionment :

The "Willard Asylum for the Insane" has presented bills to the Finance Department amounting to \$3,725.32, for the support and maintenance of eight insane patients, who were sent to that institution from the towns of West Farms and Morrisania by the authority of Westchester County, from September 1, 1874, to March 1, 1877.

The facts, as alleged, have been verified by an examination of the records of the county at White Plains, and a report thereon has been filed in the Finance Department.

It appears that provision was made in the tax levy of the County of Westchester, in the year 1873, for the board of all its insane patients until September 1, 1874, and the county claims that the City of New York is liable for the expense of those persons who belonged to the towns annexed to the city, from the county, on January 1, 1874.

Under the provision of the law of annexation making the city liable for the debts and obligations of those towns, I am of the opinion that the bills of the "Willard Asylum for the Insane" should be paid by the city.

To provide the money for that purpose, I recommend that an appropriation of \$3,725.32 be made from the Excise Fund to the "Willard Asylum for the Insane," for the support and maintenance of eight poor insane patients, chargeable to the City of New York, from September 1, 1874, to March 1, 1877.

Very respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :—

Resolved, That the sum of three thousand seven hundred and twenty-five dollars and thirty-two cents be, and is hereby, appropriated from the Excise Fund to the "Willard Asylum for the Insane," for the support of eight insane persons in said institution, chargeable to the City of New York, from September 1, 1874, to March 1, 1877, at \$3 per week each, and incidental expenses of said patients, as per bills rendered to the Finance Department.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :—

Affirmative--*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments*—4.

The CHAIRMAN presented the following report from the Commissioners of Accounts :—

OFFICE OF THE COMMISSIONERS OF ACCOUNTS, }
27 CHAMBERS STREET, }
NEW YORK, April 2, 1877. }

To the Honorable the Board of Estimate and Apportionment :

Gentlemen,—On the 15th of March, 1877, the Commissioners of Accounts received the following communication :—

EXECUTIVE DEPARTMENT, CITY HALL, }
NEW YORK, March 15, 1877. }

Hon. JOHN WHEELER,

Chairman Commissioners of Accounts :

Sir,—Pursuant to a resolution adopted by the Board of Es-

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timate and Apportionment, March 14, 1877, the Commissioners of Accounts are hereby instructed to examine the financial affairs of St. John's Guild, in order to ascertain whether a proper disposition has been made by them of the moneys contributed from the city treasury.

SMITH ELY, JR.,

Mayor.

In compliance with the above communication, the undersigned was designated to make the examination on behalf of the Commissioners of Accounts, and pursuant to the instructions contained therein has the honor to report: That it is impossible to make an examination of the financial affairs of St. John's Guild for two reasons—

1st. That all moneys received by St. John's Guild, whether from the city treasury or other sources, have been deposited in the personal or private bank account of the Treasurer of the Guild, in connection with his private business affairs, and there are no means of determining the sums belonging to the separate interests.

2d. That the Treasurer of the Guild has not kept any books during the past three years, except such books and accounts as have been prepared for the purposes of this examination, since the action of the Board of Estimate and Apportionment, and which cannot be accepted as books of original entry.

Very respectfully,

LINDSAY I. HOWE,

Commissioner of Accounts.

Which was received and ordered on file.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended, in order to act upon the issue of "Additional New Croton Aque-

duct Stock of the City of New York," and " Additional Croton Stock."

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment, by the provisions of Section 112 of Chapter 335 of the Laws of 1873, the Comptroller be, and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, " Additional New Croton Aqueduct Stock of the City of New York, as authorized by Chapter 230, Laws of 1870, to meet the requirements of the Department of Public Works, as per requisition of said Department, dated November 16, 1875, four thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented the following communication :

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FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, CITY OF NEW YORK, }
April 2, 1877.

To the Board of Estimate and Apportionment :

By the following correspondence it will appear that the authority of the Board of Estimate and Apportionment is required for the issue of bonds to provide the means to meet the payment for lands acquired by the city for a storage reservoir, etc., in Putnam County :

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONERS' OFFICE, ROOM 19, CITY HALL, }
NEW YORK, March 28th, 1877.

Hon. JOHN KELLY,
Comptroller :

Sir,—On the 23d February, 1876, this Department made requisition for the issue of \$300,000 "Croton water Funds," under Chapters 56 and 328, Laws of 1871, and Chapter 477, Laws of 1875. Of this amount the Board of Estimate and Apportionment have authorized the issue of \$150,000, which has been exhausted by vouchers drawn against that fund.

By the enclosed copy of a letter from the Counsel to the Corporation, with schedule annexed, you will find that a further issue of this stock is necessary under the requisition of February 23, 1876, to meet the payments for land acquired by the city for a storage reservoir, etc., to the amount of \$116,294.84.

Will you please bring this matter to the attention of the Board of Estimate and Apportionment, and oblige

Yours, very respectfully,

ALLEN CAMPBELL,

Commissioner of Public Works,

(Copy.)

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, March 22, 1877.

To the Hon. ALLEN CAMPBELL,

Commissioner of Public Works :

Sir,—I herewith transmit to you a certified copy of the order of the Supreme Court, confirming the report of the Commissioners “in the matter of the application of the Mayor, &c., to acquire title to real estate and property in the town of South East, in the County of Putnam,” for a storage reservoir.

The proceedings in this matter were taken pursuant to the provisions of Chapter 56 of the Laws of 1871, and of the various laws amendatory thereof.

The order in itself vests the title in the various parcels taken in the Mayor, &c., so soon as the several payments provided for in the order shall have been made. I propose, however, for further security, to obtain conveyances whenever feasible.

I am informed by your Department, that there exists an urgent necessity for an immediate occupation of these lands; that the contract for the construction thereon of a reservoir was long since executed, that, in fact, the contractors have already entered upon some of the lands, and are now harassed with actions in ejectment, and that it is of public importance that there should be as little delay as possible in perfecting the rights of the city in the premises.

The city, of course, cannot, as a matter of right, enter upon any of these lands, until it makes the payments prescribed in the order. As a matter of favor, however, I have obtained a temporary suspension of the ejectment proceedings, until you shall be able to make the necessary payments.

It is understood by the owners of the land that there will be as much expedition as possible in making these payments.

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These payments will be made from the proceeds of bonds authorized to be issued under sections 5 and 6 of chapter 56 of the Laws of 1871. It is therein provided that the Comptroller shall raise on bonds of the city money sufficient to pay the sums necessary, upon the requisition of the Commissioner of Public Works. By chapter 328 of the Laws of 1871, the amount to be raised for this purpose in any one year was limited to the sum of one million dollars. By section 112 of chapter 335 of the Laws of 1873, (commonly called the "City Charter"), it is provided that the Board of Apportionment may authorize the issue of stock, etc.

In view of all these provisions and of the urgency which exists, I would advise that at once you transmit to the Comptroller your requisition for \$126,294.84, the sum necessary to be paid for the property acquired in this proceeding (of which I annex a detailed schedule), with the request that he will as speedily as possible procure from the Board of Apportionment the authority for the issue of the necessary bonds, and thereupon issue the same.

As soon as I am satisfied as to the title to the several parcels of property acquired under the proceedings, I shall send to you information that the payments therefor may be made.

I do now inform you that there is no reason why the amount awarded for parcels numbers 24 and 25 in the order, being fifteen thousand and nineteen dollars and fifteen cents (\$15,019.15), should not now be paid to Mr. Frederick H Knox, pursuant to the terms of the order. Accordingly, I advise that you do transmit to the Comptroller your certificate for the payment of that amount to Mr. Knox, together with the abstract of the title of Mr. Knox, which I herewith send to you for your information.

I am, very respectfully yours,

(Signed)

WM. O. WHITNEY,
Counsel to the Corporation.

SCHEDULE OF AMOUNTS NECESSARY TO BE RAISED.

Parcel No. 1.....	\$1,400 00
“ 2—Owner, \$159; Dower, \$1.....	160 00
“ 3.....	365 73
“ 4.....	607 25
“ 5 and 6.....	146 83
“ 7 and 8—Owner, $\frac{1}{8}$, \$70.50; Owner, $\frac{7}{8}$, \$493.52.....	562 02
“ 10, 11, and 12.....	5,883 54
“ 13 and 14.....	10,675 00
“ 15.....	13,727 20
“ 16.....	8,792 50
“ 17—\$10.25; \$71.75; 704.20.....	786 20
“ 21, 22, and 23.....	58,167 07
“ 24 and 25	15,019 50
	<hr/>
	\$116,294 84
	<hr/>

The Counsel to the Corporation has also transmitted to the Comptroller a certified copy of the order of the Supreme Court confirming the report of the Commissioners in the above-named proceedings, which will be placed on file in the Finance Department.

The judicial proceedings are dated and entitled as follows :

"At a Special Term of the Supreme Court of the State of New York, held in and for the Second Judicial District, at the Court house in the City of Poughkeepsie, in the County of Dutchess, on the 25th day of November, A. D. 1876.

"Present—Hon. JOSEPH T. BARNARD, Justice.

"IN THE MATTER

of

THE APPLICATION OF THE MAYOR, ALDERMEN AND Commonalty of the City of New York, to acquire title to real estate and property in the Town of Southeast, in the County of Putnam in the State of New York, for the purpose of further and inexhaustible supply of pure and wholesome water for the City of New York."

For the purpose of carrying out the order of the Supreme Court and making the payment for the lands acquired for the Storage Reservoir in Putnam County, I have prepared a resolution authorizing the issue of bonds for the sum of one hundred and sixteen thousand five hundred dollars.

Respectfully submitted,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceed-

ing seven per cent. per annum, "Additional Croton Stock," authorized by Chapters 56 and 328 of the Laws of 1871, and on account of requisition of the Department of Public Works of February 23d, 1876, one hundred and sixteen thousand five hundred dollars.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York' (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and Assess-
ments—4.*

The COMPTROLLER presented the following communication :

FINANCE DEPARTMENT,
Comptroller's Office, }
City of New York, April 5, 1877. }

To the Board of Estimate and Apportionment :

Applications from several charitable societies and institutions for appropriations from the Excise Fund to enable them to "gratuitously aid, support, and assist the poor," having been received by the Comptroller, I have caused an examination to be made into their management and work, and from the reports made, recommend that the annexed resolution be adopted.

Very respectfully,

JOHN KELLY,
Comptroller.

And offered for adoption the following resolution :

Resolved, That in pursuance of the provisions of Chapter 221 of the Laws of 1875, the Board of Estimate and Apportionment hereby appropriates from the Excise moneys to the following charitable and benevolent institutions in the City of New York, which "gratuitously aid, support, and assist the poor," the sums stated, as a per capita allowance for the poor and destitute persons actually treated, cared for or assisted in and by them respectively, as designated in the following schedule, and amounting in the aggregate to the sum of nineteen thousand one hundred and forty dollars, which appropriation is made with the distinct provision that no part of these moneys is to be used or applied by any of said institutions as a permanent fund, or for the purpose of erecting or furnishing any building, or for the payment of the salary of any employe, or liquidation of any debt, but the whole amount allowed to each institution is to be used and applied to the purposes above named, as provided by law, viz., to "gratuitously aid, support, and assist the poor," as follows :

The Midnight Mission :

Average number of poor supported,	
42, at \$10 each.....	\$420 00

St. Vincent's Hospital :

Average number of poor supported,	
66, at \$10 each.....	\$660 00

Number partially supported, 28, at	
\$5 each.....	140 00

Estimated number of poor aided	
and assisted, 200, at \$1 each....	200 00

1,000 00

Twenty-third Ward Relief Association :

Estimated number of poor aided	
and assisted, 200, at \$1 each....	200 00

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Twenty-fourth Ward Relief Association:

Estimated number of poor aided
and assisted, 250, at \$1 each.... \$250 00

St. Joseph's Home for the Aged:

Average number of poor supported,
201, at \$10 each..... \$2,010 00

Estimated number of poor aided
and assisted, 400, at \$1 each.... 400 00

2,410 00

**West Side Relief Association of
the Twenty-fourth Ward:**

Estimated number of poor aided
and assisted, 250, at \$2 each.... 500 00

St. Stephen's Home for Children:

Average number of poor children
supported, 136, at \$10 each.... \$1,360 00

Estimated number of out-door poor
aided and assisted, 500, at \$1 each. 500 00

1,860 00

The Linda Gilbert Prisoners' Aid Fund:

Estimated number of poor aided
and assisted, 100, at \$5 each.... 500 00

**The German Society of the City
of New York:**

Estimated number of poor aided
and assisted, 4,000, at \$1 each... 4,000 00

**The Society of St. Vincent de Paul
of the City of New York:**

Estimated number of poor aided
and assisted, 4,000, at \$1 each... 4,000 00

**The New York Association for Improv-
ing the Condition of the Poor:**

Estimated number of poor aided
and assisted, 4,000, at \$1 each... 4,000 00

Total..... \$19,140 00

Resolved, That the foregoing institutions are hereby requested, as a condition of the appropriations made to them, to make special reports to this Board, showing the particulars of the distribution of this fund, at as early a date as practicable after the moneys have been expended.

The CHAIRMAN put the question, whether the Board would agree with said resolutions.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented a communication from the department of Public Parks, requesting the transfer of an appropriation.

Which was referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

WEDNESDAY, April 11, 1877—12 o'clock, m.

The Board pursuant to the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
New York, April 7, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city

of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Wednesday, April 11, 1877, at 12 o'clock M., for the transaction of such business as may come before the Board.

SMITH ELY, JR.,
Mayor.

[Indorsed.]

Admission of a copy of the within, as served upon us this 9th day of April, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr. *the Mayor of the City of New York;*
JOHN KELLY, *the Comptroller of the City of New York;*
HENRY D. PURROY, *the President of the Board of Aldermen;*
JOHN WHEELER, *the President of the Department of Taxes and
Assessments.*

The minutes of the meeting held April 6, 1877, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended in order to act upon the issue of Assessment Bonds.

Whereupon the Comptroller presented the following communication :

CITY OF NEW YORK,
DEPARTMENT OF FINANCE—COMPTROLLER'S OFFICE, }
April 10, 1877.

To the Board of Estimate and Apportionment :

On May 1, 1877, Assessment Bond of the Corporation of the city of New York, amounting to \$713,500, become due and payable, and to provide the means for the payment of the same, in pursuance of section 3, of chapter 756, Laws of 1873, the following preamble and resolution is submitted for the action of the Board.

JOHN KELLY,
Comptroller.

And offered for adoption the following preamble and resolution :

Whereas, Section 3 of chapter 756 of the Laws of 1873 provides for the issue of bonds in certain cases, as follows, to wit :

"SECTION 3. If at any time hereafter the amount in the Treasury at the City of New York, derived from the collection of assessments, shall be insufficient to meet and pay, when they become due and payable, any bonds issued by the Mayor, Aldermen and Commonalty of the City of New York, for expenditures incurred in public improvements, payable in whole or in part from assessments, then it shall be lawful for the Comptroller, and he is hereby authorized, to issue like bonds for an amount

sufficient to pay, and from the proceeds thereof to pay the bonds so falling due, as aforesaid ;" therefore

Resolved, That the Comptroller be and he is hereby authorized to issue, in pursuance of law, "Assessment Bonds of the Corporation of the City of New York," amounting to \$713,500, at such rates of interest as he may determine, not exceeding seven per cent. per annum, payable at such times, not exceeding five years from the date of their issue, as he shall deem expedient, and from the proceeds thereof to pay an equal amount of like bonds falling due on the first day of May, 1877.

The Chairman put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds " for the sum of twelve thousand dollars, in pursuance of chapter 447 of the Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That in pursuance of the provisions of chapter 221, Laws of 1875, the Board of Estimate and Apportionment hereby appropriates from the Excise moneys, to the Eclectic Medical Dispensary, the sum of \$1,000, as a per capita allowance for the poor and destitute persons actually treated and cared for by that institution, with the distinct proviso that no part of said appropriation is to be used or applied as a permanent fund, or for the purpose of erecting or furnishing any building, or for the payment of the salary of any employee, or the liquidation of any debt, but solely, as provided by law, viz., " to gratuitously aid, support and assist the poor "—a report of which use and application of said appropriation shall be rendered by said dispensary to the Board of Estimate and Apportionment, when the same shall be expended.

ECLECTIC MEDICAL DISPENSARY.

Number of persons assisted, 2,000, at 50 cents.. \$1,000 00

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented a communication from the Department of Public Parks, relating to a proposed bridge across the Harlem river.

Which was referred to and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, April 16, 1877—12:30 o'clock, P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, April 14, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday,

April 16, 1877, at 12:30 o'clock P.M., for the purposes specified in requisition of the Comptroller, dated April 14, 1877.

SMITH ELY, JR.,
Mayor.

FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, CITY OF NEW YORK, }
April 14, 1877.

HON. SMITH ELY, JR.,
Mayor :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, to be held on Monday next, 16th instant, at 12:30 P. M., for the transaction of any business that may come before the Board.

Very respectfully,
JOHN KELLY,
Comptroller.

[Indorsed.]

Admission of a copy of the within, as served upon us this 9th day of April, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, JR. *the Mayor of the City of New York ;*
JOHN KELLY, *the Comptroller of the City of New York ;*
JOHN WHEELER, *the President of the Department of Taxes and
Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of
Aldermen,*

The minutes of the meeting held April 11, 1877, were read and approved.

By unanimous consent the rule adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended in order to act upon the issue of "Consolidated Stock of the City of New York."

Whereupon the Comptroller presented the following communication :

CITY OF NEW YORK, }
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
April 14, 1877.

To the Board of Estimate and Apportionment :

On the 2d day of June, 1875, the Board of Commissioners of the Department of Public Parks adopted a resolution, requesting "the Comptroller to issue a public fund or stock, to be denominated the 'Consolidated Stock of the City of New York,' to the amount of two hundred thousand dollars, as directed by section 2, chapter 351, Laws of 1875, said sum being necessary for the equipment of the building of the Museum of Natural History," which resolution was presented to the Board of Estimate and Apportionment at a meeting held on the 12th day of June, 1875, and printed in the minutes.

Under chapter 351 of the Laws of 1875, the Department of Public Parks entered into a number of contracts for various purposes required to equip the building for the accommodation of the Museum of Natural History, which have been certified by the Department of Public Parks, and transmitted to the Finance Department, as follows :

CONTRACT TO ESTABLISH AND EQUIP THE BUILDING FOR THE MUSEUM OF NATURAL HISTORY.

NO.	DATE OF CONTRACT.	NAME OF CONTRACTOR.	FOR WHAT PURPOSE	ESTIMATED COST.
1	March 3, 1876.....	J. V. Donovan.....	Carpenter work (inside).....	\$29,435 00
2	April 7, ".....	F. W. Lawrence.....	Artificial stone and tile floor.....	6,000 00
3	Feb. 2, ".....	Van Horn & Fogarzi.....	Painting (inside work).....	2,475 00
4	" 17, ".....	Baker, Smith & Co.....	Heating and ventilating.....	11,660 00
5	" 26, ".....	P. McDermott.....	Plumbing Work.....	4,745 00
6	" 26, ".....	The Watson Manufacturing Co...	Iron cases and fittings.....	62,800 00
7	" 26, ".....	".....	Iron work (inside).....	10,808 00
8	" 29, ".....	Cook & Beggs.....	Elevator.....	2,500 00
9	March 1, ".....	John Mahoney.....	Plastering.....	8,808 00
Total.....				\$189,223 00

In order to provide the means to make the payments for work done and materials furnished under these contracts, amounting to \$139,223, it is necessary that the Board of Estimate and Apportionment should authorize the Comptroller to issue stock in pursuance of Chapter 351, Laws of 1875, and I recommend the adoption of a resolution for that purpose. The sum of \$33,000 has been paid on account of said contracts from the fund created for construction of the building for the Museum of Natural History by Chapter 290, Laws of 1871, which amount will be reimbursed to that fund from the proceeds of stock issued under Chapter 351, Laws of 1875.

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That, in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of Section 112 of Chapter 335, Laws of 1873, the Comptroller be, and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Consolidated Stock of the City of New York," as authorized by Chapter 351, Laws of 1875, and in pursuance of requisition of the Commissioners of the Department of Public Parks, of June 2, 1875, one hundred and forty thousand dollars.

The Chairman put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the resolution adopted on the 6th April, 1877, appropriating \$3,725.32 from the Excise Fund to "The Willard Asylum for the Insane," be, and the same is hereby revoked and cancelled, and as if the same had never been acted on.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments*—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of thirty-seven hundred and twenty-five dollars and thirty-two cents be, and the same is hereby, transferred from the appropriation for "Election Expenses," 1875, the same being in excess of the amount required for the purposes and objects thereof, to an appropriation for "The Willard Asylum for the Insane," 1877, for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and
Assessments—3.*

The COMPTROLLER offered for adoption the following resolution:

*Resolved, That the sum of two hundred and ten dollars be,
and the same is hereby, transferred from the appropriation
“Salaries, Judiciary—Marine Court—Stenographers,”
1876, the same being in excess of the amount required for
the purposes and objects thereof, to the appropriation
“Salaries, Judiciary—Supreme Court Justices—Compensation of Judges from other districts,” 1876, the amount
of said appropriation being insufficient.*

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:—

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and Assessments—3.*

The COMPTROLLER presented the following report:

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
April 14, 1877.

To the Board of Estimate and Apportionment:

A communication from the President of the Department of Public Parks, dated March 21, 1877, relative to a resolution

adopted at a meeting of the Commissioners of that Department, held on the 18th day of March, 1876, requesting a transfer of an unexpended balance of \$1,709,26 from one appropriation to another, to pay the indebtedness existing and heretofore incurred by the Department of Public Parks, in the matter of the improvement of the navigation of the Harlem River, under chapter 334, Laws of 1871, was referred to the Comptroller at the last meeting of this Board, and I respectfully report that the resolution of the Department of Public Parks, together with a report of the Treasurer of that Department, and a communication from the Counsel to the Corporation upon the legality of the said transfer, containing his opinion thereon, was presented at a meeting of the Board of Estimate and Apportionment, held on the 11th day of April, 1876, and printed in the minutes. I find, upon examination of the facts stated in the report of the Treasurer, that "there are bills outstanding, amounting in the aggregate to the sum of \$1,542.55," for the payment of which indebtedness the said transfer is requested, and also that the Counsel to the Corporation, in his communication to the Department upon the question, recommends the transfer of "the sum of \$1,542.55 to an appropriation for the purpose of paying the expense of preparing such maps and plans for the improvement of the Harlem River and Spuyten Duyvil Creek," for which said indebtedness was incurred.

I therefore recommend the adoption of a resolution authorizing the transfer of the sum of \$1,542.55 from the unexpended balance of one appropriation in excess of the amount required therefor, to the purpose for which the same is required, and that the balance of said unexpended appropriation, amounting to \$166.71, with interest thereon, if any, be paid into the City Treasury to the credit of the General Fund.

Respectfully,

JOHN KELLY,
Comptroller.

And offered for adoption the following resolution :

Resolved, That the sum of fifteen hundred and forty-two dollars and fifty-five cents be and the same is hereby transferred from the appropriation made in pursuance of chapter 651, Laws of 1874, to pay the indebtedness existing and heretofore incurred by the Department of Public Parks in the matter of the improvement of the navigation of the Harlem River, under the authority of chapter 534, Laws of 1871, said sum being in excess of the amount required for the former appropriation ; and, further, that the balance of said appropriation, made in pursuance of chapter 651, Laws of 1874, remaining unexpended with the Department of Public Parks, as stated in the said report of the Treasurer, amounting to the sum of \$166.71 with the interest thereon, if any, be and the same is hereby directed to be paid into the City treasury to the credit of the General Fund.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments*—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of eight hundred and sixty-five dollars and sixty cents be and the same is hereby appropriated from the Excise Fund for the support of fifty-two inmates of the

"Home for Fallen and Friendless Girls," from January 1, 1877, to March 31, 1877, inclusive, at the rate of \$150 per annum, pursuant to chapter 868, Laws of 1873.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and Assessments—3.

The COMPTROLLER presented the following reports :

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
April 14, 1877.

To the Board of Estimate and Apportionment :

The report of the Commissioner of Public Works relative to the "Randel surveys," dated March 31, 1877, having been referred to the Comptroller, I respectfully submit that there is no appropriation or fund out of which the money required to purchase the maps and field notes of said surveys can be paid at this time, and I recommend that the proposition of Mrs. Letitia M. Randel to sell the same to the city for \$5,000 be laid over until the next final estimate is acted on.

Respectfully,

JOHN KELLY,

Comptroller.

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, March 31, 1877.

HON. SMITH ELY, JR.,

*Mayor, and Chairman Board of Estimate and
Apportionment :*

Sir,—On the 1st instant was referred to me by your Board the proposition of Mrs. Letitia Randel to sell to the city, for the sum of \$5,000, a collection of maps, plans, field notes, &c., relating to surveys made by the late John Randel, Jr., in and about the city, which were authorized to be purchased by resolution of the Common Council, passed in June, 1874.

I have examined the maps and papers offered by Mrs. Randel, and find them to consist of original notes of Mr. Randel's surveys of the city north of Houston street, the shores and piers of the North and East rivers, the shores of New Jersey and Long Island, opposite the city, and the shores of Staten, Governor's, Blackwell's, Ward's, and Randall's Islands, together with field books and papers pertaining to these surveys. I have also compared them with the schedule furnished by Mrs. Randel, and find them to agree therewith, both in regard to number and description.

These papers and documents would be very valuable to the city as the only means of supplying many important measurements, not given except by scale, on the maps made by Mr. Randel for the city. They would be useful in the adjustment of the many disputed boundary lines of estates, as well as defining accurately the bounds of riparian owners, and of old farms that may be required for street openings. By the possession of this common source of information the differences of measurements between surveyors would be less frequent, and many vexatious law suits could be avoided.

I would, therefore, recommend that the proposition of Mrs.

Randel be accepted, and that the papers and documents, when acquired by the city, be deposited or placed on file in the office of the Department of Public Works, to be properly arranged so as to be available for information.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

P. S.—The papers are herewith returned.

Which were received and ordered on file.

The COMPTROLLER presented a communication from the Department of Public Parks, asking for the transfer of an appropriation.

Which was referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented a communication from the Department of Charities and Correction, relating to transferring charge of Fever Hospital, on Blackwell's Island, to the Health Department.

Which was referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

MONDAY, APRIL 30, 1877—12 o'clock M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, April 29, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City

of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, April 30, 1877, at 12 o'clock m., for the purposes specified in requisition of the Comptroller, dated April 27, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—DEPARTMENT OF FINANCE, }
COMPTROLLER'S OFFICE, }
April 27, 1877. }

HON. SMITH ELY, JR., *Mayor :*

SIR,—You are requested to call a meeting of the Board of Estimate and Apportionment, to be held to-morrow, 28th instant, at such hour as may suit your convenience, for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 28th day of April, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York* ;

JOHN KELLY, *the Comptroller of the City of New York* ;

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held April 16, 1877, were read and approved.

The COMPTROLLER presented communications from the following charitable institutions :

German Hospital and Dispensary.

West Side Relief Association,

New York Colored Mission.

Swiss Benevolent Society.

New York House and School of Industry.

Ladies' Protective Union and Directory.

Metropolitan Throat Hospital.

Association for Befriending Children and Young Girls.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented a communication from the Department of Public Works requiring the issue of "Additional Croton Water Stock."

Which was referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented the following communications :

: DEPARTMENT OF PUBLIC PARKS,
 36 UNION SQUARE (EAST), NEW YORK, }
 April 19, 1877.

To the Board of Estimate and Apportionment :

GENTLEMEN,—At a meeting of the Commissioners of this Department held yesterday, the 18th inst., the following resolution was adopted, viz :

“ *Resolved*, That the Board of Estimate and Apportionment be and hereby is requested to make the transfer of \$972 to pay the claim for erecting a pedestal in Madison Square, requested by the resolution of this Department, adopted on the 2d inst., from the appropriation for the ‘Repairs, Improvement, and Maintenance of Harlem River Bridges,’ for 1876, on which appropriation there is a sufficient balance unexpended and not required for the purposes and objects thereof.”

Respectfully,

WM. IRWIN,

Secretary D. P. P.

DEPARTMENT OF PUBLIC PARKS,
 36 UNION SQUARE (EAST), NEW YORK, }
 April 19, 1877.

To the Board of Estimate and Apportionment :

GENTLEMEN,—At a meeting of the Commissioners of this Department held yesterday, the 18th inst., the following preambles and resolution, viz :

“ *Whereas*, The Comptroller of the City has informed this Department that there are certain bills chargeable to the appropriations for ‘Maintenance and Government of Parks and Places, 1876, and for Maintenance and Gov-

ernment of Public Places, Roads, Avenues and Bridges, Twenty-third and Twenty-fourth Wards,' 1876, still unpaid; and that said appropriations are not sufficient to pay same; and he has asked this Department to make requisition on the Board of Estimate and Apportionment to transfer sufficient sums from unexpended balances of appropriations for 1876, to pay said bills; and

" *Whereas*, The books of this Department show that if the bills transmitted from this Department to the Finance Department for payment from the appropriations of 1876 had been charged by the Finance Department to the accounts or appropriations to which this Department charged them, and no other charges had been made against those appropriations, there would be no deficiency; therefore

" *Resolved*, That the Board of Estimate and Apportionment be and hereby is respectfully requested to make the following transfers on the books of the Finance Department, namely:

" The sum of \$6,635.30 to the appropriation for 1876, for 'Maintenance and Government of Parks and Places, Maintenance of the Parks, &c.,' from the following appropriations for 1876, and in the amounts set opposite to each, viz.:

" Maintenance and Government of Parks and Places—Police, etc.....	\$3,407 04
" Maintenance and Government of Parks and Places—Salaries, etc.....	62 58
" Maintenance and Government of Parks and Places for the special purpose of providing proper accommodations and protection for skating, to keep the ice cleaned, the snow swept off, and to erect the necessary skating houses	1,049 86

adopted at a meeting of the Commissioners of that Department, held on the 18th day of March, 1876, requesting a transfer of an unexpended balance of \$1,709,26 from one appropriation to another, to pay the indebtedness existing and heretofore incurred by the Department of Public Parks, in the matter of the improvement of the navigation of the Harlem River, under chapter 334, Laws of 1871, was referred to the Comptroller at the last meeting of this Board, and I respectfully report that the resolution of the Department of Public Parks, together with a report of the Treasurer of that Department, and a communication from the Counsel to the Corporation upon the legality of the said transfer, containing his opinion thereon, was presented at a meeting of the Board of Estimate and Apportionment, held on the 11th day of April, 1876, and printed in the minutes. I find, upon examination of the facts stated in the report of the Treasurer, that "there are bills outstanding, amounting in the aggregate to the sum of \$1,542.55," for the payment of which indebtedness the said transfer is requested, and also that the Counsel to the Corporation, in his communication to the Department upon the question, recommends the transfer of "the sum of \$1,542.55 to an appropriation for the purpose of paying the expense of preparing such maps and plans for the improvement of the Harlem River and Spuyten Duyvil Creek," for which said indebtedness was incurred.

I therefore recommend the adoption of a resolution authorizing the transfer of the sum of \$1,542.55 from the unexpended balance of one appropriation in excess of the amount required therefor, to the purpose for which the same is required, and that the balance of said unexpended appropriation, amounting to \$166.71, with interest thereon, if any, be paid into the City Treasury to the credit of the General Fund.

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That the sum of fifteen hundred and forty-two dollars and fifty-five cents be and the same is hereby transferred from the appropriation made in pursuance of chapter 651, Laws of 1874, to pay the indebtedness existing and heretofore incurred by the Department of Public Parks in the matter of the improvement of the navigation of the Harlem River, under the authority of chapter 534, Laws of 1871, said sum being in excess of the amount required for the former appropriation ; and, further, that the balance of said appropriation, made in pursuance of chapter 651, Laws of 1874, remaining unexpended with the Department of Public Parks, as stated in the said report of the Treasurer, amounting to the sum of \$166.71 with the interest thereon, if any, be and the same is hereby directed to be paid into the City treasury to the credit of the General Fund.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments*—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of eight hundred and sixty-five dollars and sixty cents be and the same is hereby appropriated from the Excise Fund for the support of fifty-two inmates of the

" *Whereas*, The Commissioners of Public Charities and Correction have requested this Board to relieve them of the care which they have heretofore exercised over certain contagious diseases ; therefore

" *Resolved*, That the Board of Estimate and Apportionment be respectfully requested to extend the appropriation for salaries and supplies of 'Small-pox Hospital Fund,' to other contagious diseases, to enable this Board to assume the care of typhoid and typhus fevers, scarlatina, etc."

EMMONS CLARK,

(A true Copy.)

Secretary.

And offered for adoption the following resolution :

Resolved, That the appropriation for salaries and supplies of "Small-pox Hospital," made to the Health Department for the year 1877, is hereby extended so as to enable that Department to apply said appropriation to the care of all contagious diseases, and that the title of said appropriation is hereby changed to "Fund for Small-pox Hospital and Care of Contagious Diseases," 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments*—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of sixteen hundred and seventy-five dollars is hereby transferred from the appropriation for "Election Expenses," 1875, the same being in excess of the amount required for the purposes and objects thereof, to the following appropriations for 1877, which are insufficient, viz. :

Armories and drill rooms, rent of (to pay first quarter's rent of Nos. 7, 9, 11 West Thirteenth street, leased for five years from January 1, 1877, for First Troop of Cavalry, at rent of \$5,500 a year)	\$1,375 00
Rents (leases in force).....	300 00
	<hr/>
Total.....	\$1,675 00

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of three hundred and fifty dollars be and the same is hereby transferred from the appropriation for "Election Expenses," 1875, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Contingencies—Mayor's Office," 1875, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
and the President of the Department of Taxes
and Assessments—3.*

The COMPTROLLER presented a communication from the "North Side Association," relating to the proposed bridge over the Harlem river.

Which was referred to, and original sent to the Comptroller.

The COMPTROLLER presented a communication from the Department of Public Parks, containing a copy of the opinion of the Counsel to the Corporation, relating to the proposed bridge over the Harlem river.

Which were referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

TUESDAY, MAY 8, 1877—12:30 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, May 7, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City

of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, May 8, 1877, at 12.30 o'clock P. M., for the transaction of such business as may come before the Board.

SMITH ELY, JR.,
Mayor.

[Indorsed.]

Admission of a copy of the within, as served upon us this 7th day of May, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York ;*
JOHN KELLY, *the Comptroller of the City of New York ;*
HENRY D. PURROY, *the President of the Board of Aldermen ;*
JOHN WHEELER, *the President of the Department of Taxes and
Assessments.*

The minutes of the meeting held April 30, 1877, were read and approved.

The COMPTROLLER presented the following report :

FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 May 7, 1877.

To the Board of Estimate and Apportionment :

The Commissioners having the authority conferred upon them by the provisions of chapter 429, Laws of 1876, to determine the amount of a fair and reasonable compensation for the actual use and occupation of any building or buildings in the City of New York, as armories and drill-rooms for any regiment or other organization of the National Guard of the State of New York, between the first day of January, 1871, and the first day of May, 1876, have filed in the Comptroller's Office, on May 4, 1877, reports and certificates in writing of their determination upon each of the following claims brought before them, to be paid from the proceeds of bonds of the Mayor, Aldermen, and Commonalty of the City of New York, to wit :

Second floor of building Nos. 139, 141, and 143 West Twenty third Street, and second floor of Nos. 130 and 132 West Twenty-fourth street, from August 1 to November 1, 1873, and from February 1, 1874 to May 1, 1876..	\$13,750 00
Rear portion of first floor of building Nos. 291 and 293, Bowery, also rear building No. 21, First Street, from May 1, 1874, to September 7, 1875	2,980 00
Second, third, and fourth floors of building Nos. 16, 18, and 20 Second Avenue, from March 2, 1874, to September 5, 1874	1,143 00
Part of first floor, and second and third floors of the building on the south side of Hester Street, known as Nos. 156, 158 and 160, from February 1, 1874, to May 1, 1876.....	11,250 00
Upper floor of the building on the south east cor- ner of West Houston and Greene Streets, also	

the fourth floor of the same building, from August 1, 1871, to March 1, 1872, and from the first day of August, 1871, to the 1st day of May, 1872, respectively.....	2,666 00
Second and third floors of the building on the north side of Delancey Street, known as Nos. 20, 22, and 24, from February 1 to May 1, 1874.....	500 00
Two upper floors of building Nos. 108 and 110, West Twenty-fourth Street, from August 1, 1871, to May 15, 1874.....	12,562 00
Second and third floors of building Nos. 216 to 228, West Twenty-third Street, from April 1, 1872, to May 1, 1876.....	44,916 00
Total.....	<u>\$89,767 00</u>

Respectfully submitted,

JOHN KELLY,

Comptroller.

Statement showing the Location of Premises used for Armory and Drill-room purposes, for which awards have been made by the Armory Commission, together with the amounts claimed and allowed in each case.

LOCATION OF PREMISES.	Amount of Claim, with interest to April 1, 1877.	Total amount allowed by Armory Commission.
Nos. 156, 158, and 160 Hester Street	\$25,518 78	\$11,250 00
Nos. 16, 18, and 20 Second Avenue.. ..	3,568 75	1,143 00
Nos. 20, 22, and 24 Delancey Street.....	1,204 17	500 00
Nos. 139, 141, and 143 West Twenty-third Street, and 130 and 132 West Twenty-fourth Street.....	28,660 45	13,750 00
Southeast corner of Houston and Greene Streets ..	6,192 77	2,666 00
Nos. 291 and 293 Bowery, and 21 First Street.....	5,436 69	2,980 00
Nos. 108 and 110 West Twenty-fourth Street.....	58,029 23	12,562 00
Nos. 216 to 228 West Twenty-third Street	144,319 67	44,916 00
Totals.....	<u>\$272,980 51</u>	<u>\$89,767 00</u>

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of bonds of the Mayor, Aldermen, and Commonalty of the City of New York.

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of section 112, chapter 335, Laws of 1873, the Comptroller be, and he is hereby, authorized to issue bonds of the Mayor, Aldermen, and Commonalty of the City of New York, bearing interest at a rate not exceeding seven per cent. per annum, and payable at a period not to exceed three years from the date thereof, the amount certified and reported by the Commissioners appointed by and designated under chapter 429, Laws of 1876, as determined by them to be paid, as compensation for the use and occupation of certain premises as armories or drill-rooms, as follows, to wit :

Second floor of building Nos. 139, 141, and 143 West Twenty-third Street, and second floor of Nos. 130 and 132 West Twenty-fourth Street, from August 1 to November 1, 1873, and from February 1, 1874, to May 1, 1876.	\$13,750 00
Rear portion of first floor of building Nos. 291 and 293 Bowery, also rear building No. 21 First Street, from May 1, 1874, to September 7, 1875.....	2,980 00
Second, third and fourth floors of building Nos. 16, 18, and 20 Second Avenue, from March 2, 1874, to September 5, 1874	1,143 00

Part of the first floor and the second and third floors of the building on the south side of Hester Street, known as Nos. 156, 158 and 160, from February 1, 1874, to May 1, 1876	\$11,250 00
Upper floor of the building on the southeast corner of West Houston and Greene Streets, also the fourth floor of the same building, from August 1, 1871, to March 1, 1872, and from the 1st day of August, 1871, to the 1st day of May, 1872, respectively.....	2,666 00
Second and third floors of the building Nos. 20, 22 and 24 Delancey Street, from February 1 to May 1, 1874.....	500 00
Two upper floors of building Nos. 108 and 110 West Twenty-fourth Street, from August 1, 1871, to May 15, 1874.....	12,562 00
Second and third floors of building Nos. 216 to 228 West Twenty-third Street, from April 1, 1872, to May 1, 1876.....	44,916 00
Total.....	<u>\$89,767 00</u>

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented a communication from the Department of Charities and Correction, asking for the transfer of an appropriation.

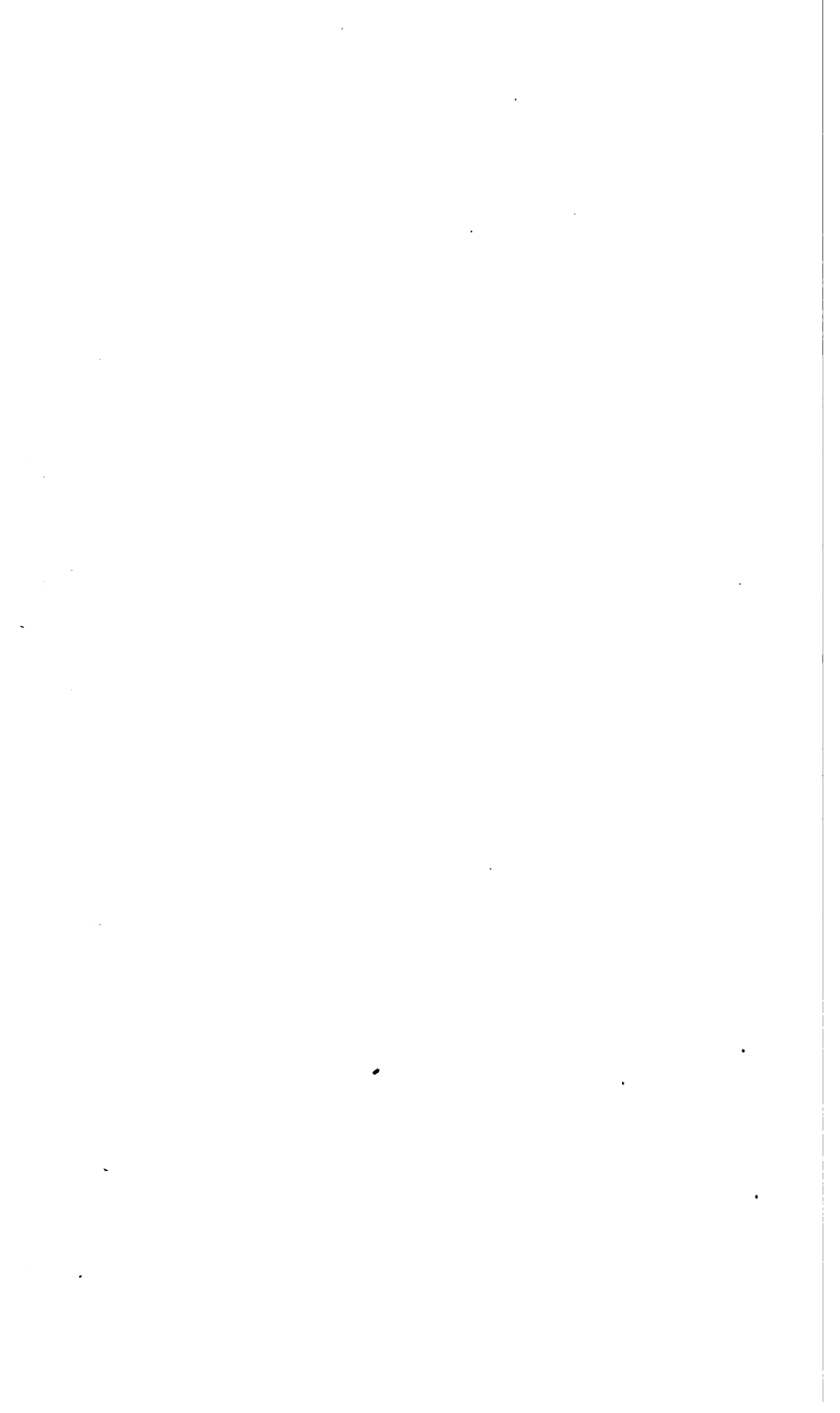
Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from F. K. Ferguson, in behalf of the "Working Women," asking for an appropriation from the "Excise Fund."

Which was referred to, and original paper sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

TUESDAY, May 15, 1877—11:30 o'clock, A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, May 14, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and As-

sessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, May 15, 1877, at 11:30 A. M., for the purposes specified in requisition of the Comptroller, dated May 14, 1877.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
May 14, 1877.

Hon. SMITH ELY, Jr.,

Mayor :

Sir,—You are hereby requested to call a meeting of the Board of Estimate and Apportionment, to be held on Tuesday, the 15th instant, at such hour as may suit your convenience, for the purpose of authorizing the issue of "Third District Court-House Stock," "Additional Croton Water Stock," and "Museums of Art and Natural History Stock," and for the transaction of such other business as may come before said Board.

Very respectfully,

JOHN KELLY,

Comptroller.

[Indorsed.]

Admission of a copy of the within, as served upon us this 14th day of May, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

JOHN WHEELER,

*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;

JOHN KELLY, *the Comptroller of the City of New York* ;

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of Aldermen.*

The Minutes of the meeting, held May 8, 1877, were read and approved.

By unanimous consent, the rule, adopted at meeting of June 23, 1874, relating to the calls of meetings, was suspended, in order to act upon the issue of "Third District Court-House Stock," "Additional Croton Water Stock," and "Museums of Art and Natural History Stock."

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of twenty-one thousand five hundred and thirty-six dollars and forty cents, be and the same is hereby appropriated under the head of "Redemption of Revenue Bonds of 1876," issued to pay claims against the Board of Education of the City of New York, for mechanics' services, and other expenses relating to the School buildings under the charge of the said Board prior to the year 1873, in pursuance of the provisions of Chapter 434, Laws of 1876.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :—

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and As-
sessments—3.*

The COMPTROLLER offered for adoption the following resolution :

*Resolved, That in pursuance of the authority conferred upon
the Board of Estimate and Apportionment by the pro-
visions of Section 112, Chapter 335 of the Laws of 1873,
the Comptroller be and he is hereby authorized to issue
from time to time as may be required, and at such rates
of interest as he may determine, not exceeding seven per
cent. per annum, "Third District Court-House Bonds,"
as authorized by Chapter 209, Laws of 1876, twenty thou-
sand dollars.*

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and Assess-
ments—3*

The COMPTROLLER offered for adoption the following resolution :

*Resolved, That in pursuance of the authority conferred upon
the Board of Estimate and Apportionment by the pro-
visions of Section 112, Chapter 335, Laws of 1873, the*

Comptroller be and he is hereby authorized to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Museums of Art and Natural History Stock," authorized by Chapter 290, Laws of 1871, and on account of requisition of the Department of Public Parks, dated September 9, 1875, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and As-
sessments—3.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional Croton Water Stock," as authorized by Chapters 56 and 328, Laws of 1871, and in full of requisition of the Department of Public Works, of February 23, 1876, thirty-three thousand five hundred dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The CHAIRMAN presented a communication from the German Hospital, asking for an appropriation from the Excise Fund.

Which was referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented a communication from the Counsel to the Corporation, asking for the transfer of an appropriation.

Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from the Board of City Record, asking for the transfer of an appropriation.

Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from the West Side Relief Association, asking for an appropriation from the Excise Fund.

Which was referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

FRIDAY, JUNE 1, 1877—3 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }

NEW YORK, May 30, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An act in relation to the Estimates and Apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An act in relation to the Estimates and

Apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, June 1, 1877, at 3 o'clock P. M., for the transaction of such business as may come before the Board.

SMITH ELY, JR.,

Mayor.

[Indorsed.]

Admission of a copy of the within, as served upon us this 1st day of June, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D. PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—The following members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York ;*

JOHN KELLY, *the Comptroller of the City of New York ;*

HENRY D. PURBOY, *the President of the Board of Aldermen ;*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held May 15, 1877, were read and approved.

The COMPTROLLER presented a communication from the Counsel to the Corporation, relating to the transfer of an appropriation.

Which was referred back to, and original paper sent to the Comptroller.

The COMPTROLLER presented the following communications, viz. :

William C. Bryant & Co., of May 23, 1877, asking for an appropriation to pay for printing done in 1873, 1874, 1875, and 1876.

Department of Public Works, of May 25, 1877, requiring the issue of "Croton Water-main Stock" to the amount of \$77,000.

The Trustees of the New York and Brooklyn Bridge, of May 28, 1877, containing a copy of resolution requiring an appropriation of \$500,000 from the City of New York, and \$1,000,000 from the City of Brooklyn.

The Shepherd's Fold, of May 24, 1877, asking the payment of a portion of the amount due said institution from the City in pursuance of the Laws of 1871.

Which were referred to, and original papers sent to the Comptroller.

The Comptroller presented the following communication :

OFFICE OF THE BOARD OF COMMISSIONERS OF EXCISE, }
 No. 299 Mulberry street, }
 New York, May 15th, 1877. }

To the Board of Estimate and Apportionment :

In accordance with the provisions of law relating thereto, the Board of Commissioners of Excise in and for the City of New York hereby present an application, and request your Honorable Board to fix such amount for the year ending May 1st,

1878, as may be necessary for the hire of employees, and other necessary expenses of said Board of Commissioners of Excise, to be, as by law directed, paid out of the moneys received for license.

The amount fixed and allowed for each of the two past years has been forty-seven thousand five hundred dollars (\$47,500). The Board of Commissioners of Excise are of opinion that no less sum than for each of the past two years should be appropriated for the current year, and request that an additional sum of five thousand dollars be appropriated for legal services and expenses.

Respectfully submitted,

GEO. W. MORTON, }
J. M. PATTERSON, }
OWEN MURPHY, }

Board of Commissioners of Excise.

And offered for adoption the following resolution :

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by the provisions of Chapter 642, of the Laws of 1874, the salaries of the Commissioners of Excise in the City of New York, are hereby fixed and appropriated at the rate of five thousand dollars (\$5,000) each per annum, and that the sum of thirty-two thousand five hundred dollars (\$32,500) is hereby fixed and appropriated as the amount necessary to pay the expenses of said Board of Commissioners of Excise from May 1st, 1877, to May 1st, 1878, viz. :

Salaries of Commissioners.....	\$15,000
Salaries of employees, rent, and other necessary expenses.....	32,500
	<hr/>
Total.....	<u>\$47,500</u>

Said amounts shall be paid out of money received into the treasury for licenses.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Board of Aldermen—3.*

Negative—The President of the Department of Taxes and Assessments—1.

By unanimous consent, the rule, adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Croton Water Main Stock."

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water Main Stock," authorized by Chapter 593, Laws of 1872, on account of requisition of the Department of Public Works, dated June 26th, 1875, twenty-five thousand dollars (\$25,000).

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and Assess-
ments—4.*

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, }
Commissioner's Office, 66 Third Avenue, }
New York, May 15th, 1877. }

Hon. SMITH ELY, Jr.,

Chairman Board of Estimate and Apportionment :

Sir,—The following resolution, adopted at a meeting of the Board of Commissioners of Public Charities and Correction, held this day, is respectfully transmitted :

Resolved, That this Board consents to the transfer of the sum of fifteen hundred dollars from the unexpended balance of 1876, to the appropriation for rents, 1877—for rent of Ninety-ninth Street Reception Hospital.

By order.

JOSHUA PHILLIPS,
Secretary.

And offered for adoption the following resolution :

Resolved, That the sum of one thousand five hundred dollars be and the same is hereby transferred from the appropriation "Public Charities and Correction," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Rents," 1877 (for rent of Ninety-ninth Street Reception Hospital), for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen,
and the President of the Department of Taxes
and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of one hundred and eighty-seven dollars and fifty cents be and the same is hereby transferred from the appropriation for " Election Expenses," 1875, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for " Armories and Drill-rooms, Rent of," 1877, which is insufficient (to pay the first quarter's rent of premises known as Morrisania Hall, on Railroad avenue, between One hundred and sixty-sixth and One hundred and sixty-seventh streets, leased as an Armory and Drill-room for Cos. A., G. and K., Twenty-seventh Regiment, N. G. S. N. Y., for two years from January 1, 1877, at a rent of \$750 per annum).

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
President of the Board of Aldermen, and the
President of the Department of Taxes and Assess-
ments—4.*

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC WORKS, }
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, June 1, 1877.

Hon. SMITH ELY, Jr.,

*Mayor and Chairman Board of Estimate and
Apportionment :*

Sir,—To enable this Department to erect the necessary structure for a dog pound, required in carrying out the ordinance approved April 30, 1877, I would request that the following amounts be transferred to the appropriation for "Public Buildings, Construction and Repairs" for the year 1877, viz.:

From the unexpended balance of the appropriation for "Salaries, Department Public Works" for 1876, the sum of \$1,-080.09.

From the unexpended balance of the appropriation for "Sewers, Repairing and Cleaning" for 1876, the sum of \$2,-854.73.

Said amounts being in excess of the amounts required for said appropriations respectively.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of three thousand nine hundred and thirty-four dollars and eighty-two cents be and the same is hereby transferred from the appropriations—

"Salaries—Department of Public Works" for	
1876	\$1,080 09
"Sewers—Repairing and Cleaning " for 1876.....	2,854 73
	<hr/>
	\$3,934 82

—the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Public Buildings—Construction and Repairs," 1877, the amount of said appropriation being insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of one hundred and four dollars and sixteen cents (\$104.16) be and the same is hereby transferred from the appropriation "Election Expenses," 1875,

the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Harlem River Bridges, Maintenance and Government of," 1873, for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :—

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall.

FRIDAY, JUNE 15, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL,

NEW YORK, June 14, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An act in relation to the Estimates and Apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An act in relation to the Estimates and

Apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, June 15, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated June 14, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
June 14, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment to be held on Friday, June 15, 1877, at one o'clock P. M., for the transaction of any business that may come before the Board.

Very respectfully,
JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 14th day of June, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
 JOHN KELLY, *the Comptroller of the City of New York* ;
 HENRY D. PURROY, *the President of the Board of Aldermen* ;
 JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held June 1, 1877, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of " New York County Court House Stock No. 5," " Assessment Bonds," " Croton Water Main Stock," and " New York Bridge Bonds."

The COMPTROLLER presented the following communication, referred to him at meeting held June 1, 1877 :

THE TRUSTEES OF THE NEW YORK AND BROOKLYN BRIDGE, }
 OFFICE, No. 21 WATER STREET, }
 BROOKLYN, May 28, 1877. }

Hon. SMITH ELY, Jr., *Mayor*, and

Hon. JOHN KELLY, *Comptroller of the City of New York* :

GENTLEMEN,—I have the honor to transmit herewith a copy of a resolution of this Board adopted on the 5th of February last, calling upon the City of Brooklyn for one million of dollars, and upon the City of New York for five hundred thousand dollars, as therein specified, and to request payment by the City of New York accordingly.

Yours respectfully,

HENRY C. MURPHY,
President.

THE TRUSTEES OF THE NEW YORK AND BROOKLYN BRIDGE, }
 OFFICE NO. 21 WATER STREET,
 Brooklyn, April 30, 1877. }

At a regular meeting of the Trustees of the New York and Brooklyn Bridge, held on Monday, February 5, 1877, the following resolution was unanimously adopted :

Resolved, That the Trustees of the New York and Brooklyn Bridge hereby call upon the cities of New York and Brooklyn for the sum of one million of dollars from the City of Brooklyn, and five hundred thousand dollars from the City of New York, for the purposes specified in Section 3 of Chapter 300 of the Laws of 1875, such sums being, in the opinion of this Board, proper and necessary ; and that request be made to the Mayor and Comptroller of said cities accordingly."

A true extract from the minutes.

O. P. QUINTARD,

Secretary.

And presented the following report :

FINANCE DEPARTMENT,
 COMPTROLLER'S OFFICE—CITY OF NEW YORK, }
 June 14, 1877. }

To the Board of Estimate and Apportionment :

At a meeting held on the 1st instant, a communication was referred to the Comptroller from the Hon. Henry C. Murphy, President of the Trustees of the New York and Brooklyn Bridge, dated May 28, 1877, transmitting a resolution adopted by said Trustees on February 5, 1877, calling upon the cities of Brooklyn and New York for the sum of one million five hundred thousand dollars, in the proportion of \$1,000,000 from Brooklyn and \$500,000 from New York, for the purposes specified

in Section 3 of Chapter 300 Laws of 1875, and requesting payment by the City of New York accordingly.

An act was passed April 16, 1867, incorporating the New York Bridge Company, for the purpose of constructing a bridge over the East river, between New York and Brooklyn, and authorizing the cities of New York and Brooklyn, or either of them, to subscribe to the capital stock of said company such amount as two-thirds of their Common Councils respectively should determine, and to issue bonds in payment of such subscriptions, payable in not less than thirty years.

The capital stock of said corporation was fixed at \$5,000,000, and the directors were authorized, at any time, with the consent in writing of the stockholders holding a majority of the stock, to increase said capital.

In pursuance of this statute the Common Council of the City of New York passed an ordinance on December 31, 1868, subscribing to the capital stock of said company, and authorizing the issue of bonds in payment of such subscription, the sum of \$1,500,000. The ordinance provided also, as a condition of said subscription and issue of bonds, that the charter of said company should be so amended that the Mayor, Comptroller and President of the Board of Aldermen be *ex-officio* directors of said company, and that such city officers should represent the interest of the City of New York in said company.

In accordance with the said ordinance, an amendatory act was passed February 26, 1869, providing that "the Mayor, Aldermen and Commonalty of the City of New York shall be represented in the Board of Directors of the New York Bridge Company by the Mayor, Comptroller and President of the Board of Aldermen of said city, by virtue of their respective offices;" and that the said company should proceed without delay to construct said bridge.

Bonds for the amount subscribed by the Common Council were issued accordingly, and that amount was paid to the original bridge company for the construction of the said bridge.

An act (chapter 601) was passed June 5, 1874, amending the previous acts relating to the said bridge, by providing for the retirement of the private stock of the New York Bridge Company, and declaring that said bridge should be a public work and highway, and providing that the Mayors and Comptrollers of the cities of New York and Brooklyn should appoint eight directors of the said company to represent each city respectively, and be *ex-officio* directors by virtue of their offices.

By this act the City of New York was also authorized to subscribe the sum of \$1,000,000, and issue bonds for one-half that amount in each of the years 1874 and 1875, in addition to the amount already subscribed and paid.

No bonds were issued under this authority ; but on May 14, 1875, an act (chapter 300) was passed amending chapter 601, Laws of 1874, and authorizing a further expenditure, not exceeding eight million dollars, for the construction of said bridge, the amount to be paid for in the proportion of two-thirds by the City of Brooklyn and one-third by the City of New York.

On May 9, 1876, an ordinance of the Common Council was passed, authorizing the issue of bonds for the sum of \$2,666,666.66, redeemable within a period of not less than thirty nor more than fifty years, being the proportion authorized to be paid by the City of New York, and not exceeding \$1,000,000 to be issued in any one year, subject to the call of the Trustees of the New York and Brooklyn Bridge.

Under the authority of the ordinance, and the acts aforesaid relating to said bridge, the Board of Estimate and Apportionment, at a meeting held June 8, 1876, adopted a resolution authorizing the Comptroller to issue "New York Bridge Bonds,"

to the amount of \$1,000,000, on a requisition therefor by the Trustees of the said bridge, dated June 9, 1875.

The total amount which has been authorized by law for the construction of said bridge to be paid by the City of New York is as follows :

Under chapter 399, Laws of 1867, and subscribed by the Common Council of the City of New York.....	\$1,500,000 00
Under chapter 300, Laws of 1875.....	2,666,666 66
	<hr/>
Total.....	\$4,166,666 66
	<hr/> <hr/>

This amount is the limit authorized by law to be expended by the City of New York for the said bridge, of which the sum of \$2,500,000 has been issued in bonds and paid to said bridge company.

The requisition referred by the Board of Estimate and Apportionment to the Comptroller is for a further sum of \$500,000, to be paid by the City of New York for the construction of said bridge.

Under the acts and ordinances aforesaid, it appears that the Board of Estimate and Apportionment has full authority in the premises, and can properly authorize the issue of bonds for the amount of the said requisition and resolution of the Trustees of the New York and Brooklyn Bridge.

A resolution for the purpose is herewith submitted for the action of the Board upon the requisition.

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That, upon the call and request of the Trustees of the New York and Brooklyn Bridge, upon the Mayor and

Comptroller of the City of New York, dated February 5 and May 28, 1877, for the sum of \$500,000 for the purposes specified in section 3, chapter 300, Laws of 1875, and in compliance with the requirements of an ordinance of the Common Council of May 9, 1876, the Comptroller is hereby authorized to issue, from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "New York Bridge Bonds" to the amount of five hundred thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented the following communications :

CITY OF NEW YORK,
FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
June 15, 1877.

To the Board of Estimate and Apportionment :

I herewith submit a resolution, adopted by the Commissioners of the Sinking Fund on the 5th instant, directing that the sum of \$3,958.20 be paid to Sigmund Wise for services performed by him in making up statements of the amounts due from the various city railroad companies, and furnishing information for the preparation and prosecution of actions for the

collection of the same, and requesting the Board of Estimate and Apportionment to transfer sufficient moneys for the payment of said amount from the balance of the appropriations for "Commissioners of the Sinking Fund, Expenses of," for the years 1875 and 1876.

To enable the Board to comply with the request of the Commissioners of the Sinking Fund, I submit the accompanying resolution for adoption.

Respectfully,

JOHN KELLY,

Comptroller.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE. }
 June 15, 1877. }

At a meeting of the Commissioners of the Sinking Fund, held June 5, 1877 :—

"The COMPTROLLER submitted the following Report, in relation to the claim of Sigmund Wise, for compiling and preparing tables, etc., in reference to claims of the city against certain Railroad Companies, submitted to the Commissioners of the Sinking Fund, April 18, 1876, viz. :—

To the Commissioners of the Sinking Fund :—

GENTLEMEN,—Application has been made to this office by Sigmund Wise, for payment of his claim for preparing tables and statements of facts, in relation to the claims of the City of New York against certain Railroad Companies, and attention has been called to the action of the Sinking Fund relative thereto, on April 18 and December 6, 1876, on which latter date a Report was submitted by the Recorder and Comptroller, recommending the sum of \$2,500 as a fair and reasonable compensation for the work performed ; which Report was, at that

time, referred to the Comptroller, to be submitted to the Counsel to the Corporation, for his opinion.

Upon an examination of the case, it does not appear that any action was had, pursuant to this last resolution, or any steps taken towards a settlement.

I would, accordingly, call attention to this claim, and request that the matter be taken up, and a determination thereof had.

JOHN KELLY,
Comptroller.

Whereupon the following resolution was, on motion, adopted,
viz. :—

Resolved, That the sum of three thousand nine hundred and fifty-eight dollars and twenty cents (\$3,958.20) be paid to Sigmund Wise, in full satisfaction for all services performed by him, in making up statements of the amounts due from the various City Railroad Companies, and furnishing information for the preparation and prosecution of actions for the collection of the amounts due ; and that the Board of Estimate and Apportionment be requested to transfer from account 'Commissioners of the Sinking Fund, Expenses of,' for 1875 and 1876, sufficient moneys for the payment hereof."

W. H. DIKEMAN.
Clerk.

And offered for adoption the following resolution :—

Resolved, That the sum of one thousand nine hundred and ninety dollars is hereby transferred from the appropriation for "Commissioners of Sinking Fund, Expenses of," 1875, which is in excess of the amount required for the purposes and objects thereof, to the same appropriation for 1876,

which is insufficient; and that the amount then to the credit of the appropriation for "Commissioners of the Sinking Fund, Expenses of," 1876 (\$3,958.20), be set apart and designated for the payment of Sigmund Wise, in accordance with a resolution, adopted by the Commissioners of the Sinking Fund, June 5, 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution:—

Resolved, That the sum of thirty-nine dollars and forty cents is hereby appropriated from the Excise Fund, for the support of certain inmates of the "New York Infirmary for Women and Children," from April 7 to April 30, 1877, inclusive, pursuant to provisions of Chapter 101, Laws of 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote:

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
President of the Board of Aldermen, and the
President of the Department of Taxes and Assess-
ments—4.*

The SECRETARY presented the following communications :—

HEALTH DEPARTMENT—No. 301 MOTT STREET, }
NEW YORK, June 12, 1877. }

JOHN WHEELER, Esq., *Secretary, etc.* :

Sir,—At a meeting of the Board of Health, held this day,
the following preamble and resolution were adopted :—

“ *Whereas, The Smallpox Reception Hospital was destroyed by
fire on the 8th of June ; and*

“ *Whereas, Such building is necessary to this Department, in
the proper care of Smallpox patients ; therefore,*

*Resolved, That the Board of Estimate and Apportionment be,
and is hereby, requested to transfer from the unexpended
balance of Smallpox Fund, Health Department, 1876, to
the same Fund, for 1877, the sum of \$5,000, for the re-
building of said Hospital.”*

A true copy.

EMMONS CLARK, *Secretary.*

DEPARTMENT OF PUBLIC PARKS, }
36 Union Square, (East), }
NEW YORK, June 6, 1877. }

HON. JOHN WHEELER,

Secretary Board of Estimate and Apportionment :

Dear Sir,—The Commissioners of this Department have
adjourned the opening of the proposals for the construction of
an iron Bridge over Harlem River, at the intersection of Madi-

son Avenue and One hundred and thirty-ninth Street, from time to time, pending the action of the Board of Estimate and Apportionment on the issue of the bonds for the payment of the work.

A further adjournment was made this day, until the 20th inst., and the Board of Estimate and Apportionment were respectfully requested to take action in the matter of the issue of the bonds in the meantime.

Yours, respectfully,

WM. IRWIN,

Secretary D. P. P.

Which were referred to the Comptroller.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Commissioners of the Department of Public Parks be requested to inform this Board whether any action has been taken to acquire the land at the termini of the bridge proposed to be built across the Harlem River, at or near the foot of One hundred and thirty-eighth Street.

Which was agreed to.

The Secretary presented the following communication :

OFFICE SECRETARY BOARD OF POLICE JUSTICES, }
NEW YORK, May 30, 1877. }

JOHN WHEELER, Esq.,

Secretary Board of Estimate and Apportionment :

Dear Sir,—The following is a true extract from the minutes of the regular meeting of the Board of Police Justices, held May 29, 1877 :

Resolved, That the Secretary be directed to make a requisition on the Board of Estimate and Apportionment for the sum of one thousand dollars, or so much thereof as may be required for the printing of the Annual Report of the said Board for 1876.

Unanimously adopted.

GEORGE W. CREGIER,
Secretary.

OFFICE SECRETARY BOARD OF POLICE JUSTICES, }
NEW YORK, May 30, 1877. }

In connection with the inclosed I am also directed to call your attention to a portion of section 14 of chapter 538, Laws 1873, which says : It shall further be the duty of such Board of Police Justices annually, on or before the 1st day of December, to cause to be prepared by its said Secretary, and to supervise a report, the original of which shall be filed in the office of the Clerk of the City and County of New York, and to have as many copies thereof promptly printed and published, in economical pamphlet form, as may be possible, at an expense not exceeding one thousand dollars annually.

Very respectfully,

GEORGE W. CREGIER,
Secretary.

Which was referred to the Comptroller.

The COMPTROLLER presented the following communications :

POLICE DEPARTMENT, CITY OF NEW YORK, }
300 Mulberry Street, }
NEW YORK, June 8, 1877. }

At a meeting of the Board of Police Commissioners, held this day, the following resolutions were adopted :

Resolved, That a respectful application be made to the

Board of Estimate and Apportionment for the transfer to the Police Department, to be employed in the repair and improvement of the steamboat "*Seneca*," of the sum of \$12,000 from the unexpended balance of moneys appropriated in 1874, to defray the expenses of the Police Department for the year 1875.

Resolved, That an explanatory letter be transmitted to the Comptroller with the above resolution.

By order of the Board,

S. C. HAWLEY,
Chief Clerk.

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
300 Mulberry Street, }
NEW YORK, June 8, 1877. }

Hon. JOHN KELLY,

Comptroller of New York:

Sir,—The Twenty-fourth Precinct consists of the entire area of the navigable waters within the limits of the City of New York, excepting only the Harlem River and Spuyten Duyvil. The means of performing police duty over that territory consists of the police steamer *Seneca*, supplemented by row-boats, six in number.

The total force of the precinct, of all grades, numbers twenty-nine men. The steamboat, in the organization of the precinct, takes the place of a station-house in a land precinct, and as such is an economical arrangement. The police force, crew, and employees mess and lodge on the steamboat.

The *Seneca* was purchased seven years ago, and had been eight years in use when purchased. The police steamboat is required to be always under steam, and constantly moving in

all weather, and among ice in winter. The wear and deterioration of the boat under such circumstances are much greater than occurs to other craft employed in the same waters, and usually laid up at night. The *Seneca* and her machinery are old, worn out, quite unserviceable, and not quite safe. It is not large enough, is too slow for a police boat, and has very insufficient accommodations for the members of the force. In the condition described it is of no value to the Department, beyond what it would bring to break up and sell.

By a pretty general and extensive repair it may be enlarged and rendered sound, safe and efficient in hull and machinery. Experts report that by an expenditure of from ten to twelve thousand dollars it can be made as useful and valuable to the Department as a new boat costing twice the sum required for the repair suggested. The Board are of opinion that it will be a measure of economy to make the suggested repairs and alterations instead of incurring the greater cost of a new boat.

The Board therefore, intends to make an application to the Board of Estimate and Apportionment for a transfer to this Department to be applied in the repair and improvement of the steamboat *Seneca*, of the sum of twelve thousand dollars, from the unexpended balance of moneys appropriated in 1874, to defray the expenses of the Police Department for the year 1875.

This letter is transmitted as an explanation of some of the circumstances which in the opinion of the Board justify the desired transfer.

Very respectfully,

WM. F. SMITH,
President of the Board.

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
 300 MULBERRY STREET, }
 NEW YORK, June 8, 1877. }

Sir,—The Nineteenth Precinct consists of territory bounded east by East River, southerly by Forty-second Street, westerly by Sixth Avenue and Central Park, and northerly by Seventy-ninth Street. It is more than one and a-half miles in length, and one mile in width. It is generally built up, and contains a very large population. The police force assigned to the precinct numbers one hundred and eighteen. The number of arrests for offences since the first of January have exceeded thirteen hundred. The building now occupied as a station-house is old, insufficient, unsuitable, and has often been condemned as unhealthy. The precinct has such geographical extent that a large share of the time of the patrolling force is wasted going to and returning from their posts of duty.

These circumstances have long indicated the necessity of a division of the precinct, into two precincts, and the building a proper station-house and prison for each precinct.

Preliminary to the division of the precinct, and building the station-house, measures were taken, in pursuance of section 49 of chapter 335 of the Laws of 1873 (the Charter), for procuring proper sites for the buildings of each precinct, and the following financial arrangements were made for the erection of the buildings. In the final estimate of the Board of Apportionment, perfected December 24, 1874, provision was made for one of the new precincts, as follows :

“Police station-house, Nineteenth Precinct, for purchase of site and construction of station-house, \$70,000.”

There can be no well-grounded doubt of the authority of the Board to proceed with the construction of the additional station-house, predicated upon the financial provision made therefor, as above set forth. Nevertheless, a doubt has been intimated whether the Board is at liberty to use for that purpose the unexpended balance of \$70,000 appropriated in 1874, in aid of the insufficient appropriation of 1875.

Before entering into the obligations of a contract, the Board desire to remove the doubt, by an application to the Board of Apportionment for a transfer of, say \$30,000, from the unexpended balance of the \$70,000 to the credit of the fund for the construction of the additional station-house, required for the new precinct.

With the purpose above stated, a requisition for such transfer will be transmitted to the Board of Apportionment for their favorable consideration.

In the final estimate of 1876, provision was made for an additional station house for the other new precinct, as follows :

" Police station house, Nineteenth Precinct, for construction of additional station house, \$50,000.00."

Total appropriations for both precincts, \$120,000.00.

During the last autumn, contracts were made for the construction of the station house and prison, under the first appropriation, on a site on the north side of Fifty-first Street, west of Third Avenue. The buildings are so far advanced as to warrant the belief that they will be ready for use in August or September of this year.

It is believed that when the buildings last named are completed and paid for, there will be an unexpended balance of the appropriation of \$70,000, which, added to the \$50,000 for the additional station house, will be sufficient to pay all the expenses attending its construction.

Transmitted to the Board of Apportionment for their favorable consideration.

This letter is transmitted as an explanation of the circumstances and object of the application.

Very respectfully,

WILLIAM F. SMITH.

HON. JOHN KELLY,
Comptroller, New York.

Which was referred to the Comptroller.

The CHAIRMAN presented a communication from the Department of Public Works, dated May 26, 1877, requiring the issue of Croton Water Main Stock of the City of New York.

Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from the New York Ear Dispensary, dated June 8, 1877, asking for an appropriation from the Excise Fund.

Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from Ada Monteith, of June 2, 1877, asking for an appropriation for services as cleaner of the Recorder's rooms.

Which was referred back to, and original paper sent to the Comptroller.

The COMPTROLLER presented the following communication :

OFFICE OF THE
NEW COUNTY COURT HOUSE COMMISSION, {
New York, June 11th, 1877.

Hon. JOHN KELLY, *Comptroller* :

Sir,—This Commission, in June, 1876, addressed a communication to the Board of Apportionment; giving the estimated amount of cost to finish the Court House.

In July following another communication was transmitted, stating that proposals for doing the several works had been received, after public competition, and asking the assent of the Board to their proceedings by authorizing the issue of the bonds before the contracts were awarded. This communication

was referred to the Comptroller. On September 15 he offered a resolution, which was unanimously adopted by the Board of Apportionment, authorizing the issue of \$100,000 for our use by way of an installment.

The foregoing mentioned sum of \$100,000 having been expended, we respectfully ask for a further issue of "New York County Court House Stock Number Five," to the amount of two hundred and fifty thousand dollars.

Respectfully, yours,

WYLLIS BLACKSTONE,
JOHN P. CUMMING,
THOS. B. TAPPEN,
SMITH E. SHAW,

Commissioners for the completion of the
New County Court House.

And offered for adoption the following resolution :

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by provisions of section 112 of chapter 335 of the Laws of 1873, the Comptroller be, and he is hereby, authorized to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "New York County Court House Stock No. 5," as authorized by section 7, chap. 583, Laws of 1871, one hundred thousand dollars (\$100,000).

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Board of Aldermen—3.*

*Negative—The President of the Department of Taxes and As-
sessments—1.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water Main Stock," as authorized by chapter 477, Laws of 1875, in full of requisition of the Department of Public Works, dated November 2, 1876, thirty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :—

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds" for the sum of twenty thousand dollars, in pursuance of chapter 447 of the Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and
Assessments—4.*

The COMPTROLLER presented the following communication :

NEW YORK, May 22, 1877.

*To the Honorable the Board of Estimate and Apportionment,
New York City and County:*

GENTLEMEN,—In presenting herewith the report and account of the Night Refuge Association, we take pleasure in stating that the unexpended balance of the appropriation of \$15,000 made by your Board last winter, amounts to \$10,195.53, now in hand.

The Trustees have passed a resolution directing the repayment of this balance, with the suggestion that if you approve of their proceedings, and are able to renew this appropriation another year, it should be reserved for that purpose in the event of the Night Refuge Association resuming its operations another year.

Awaiting your instructions as to the disposal of this sum,

We have the honor to remain your obedient servants,

J. A. ROOSEVELT,
President.

HENRY E. PELLEW,
Secretary.

And offered for adoption the following preamble and resolution :

Whereas, The "Night Refuge Association" has informed this Board that there is on hand an unexpended balance of \$10,159.53, of the appropriations made to that institution by this Board from the Excise Fund, on December 12, 1876, and January 8, 1877, amounting in the aggregate to \$15,000, and that the Trustees of said institution have directed the repayment of this balance into the city treasury ; therefore

Resolved, That the Comptroller be authorized to receive on behalf of the city the said balance of \$10,159.53, and to inform the "Night Refuge Association" that an application for an appropriation to assist it in its operations in another year will receive due consideration.

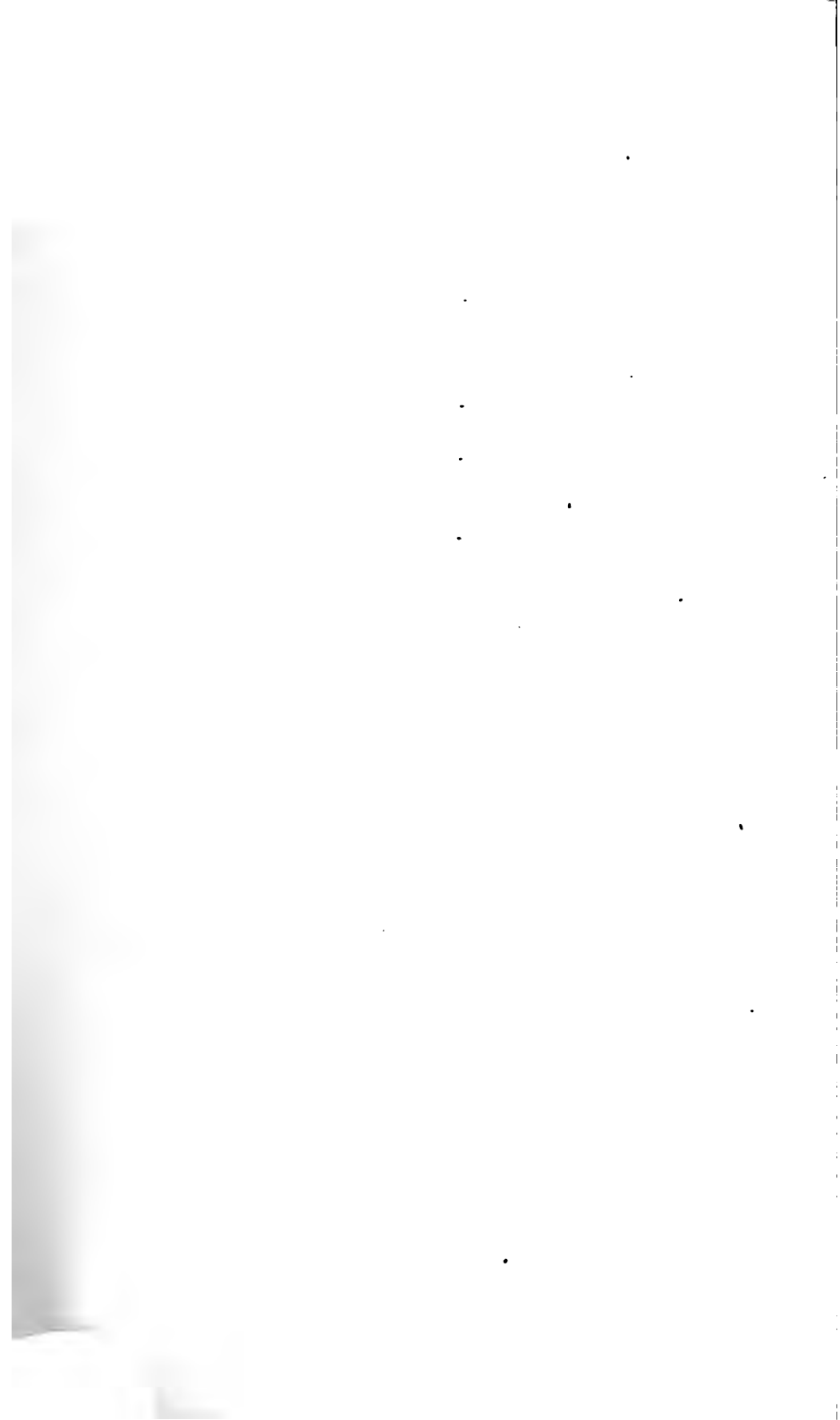
The CHAIRMAN put the question whether the Board would agree with said preamble and resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and
Assessments—4.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, JULY 16, 1877—12:30 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, July 14, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and ap-

portionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, July 16, 1877, at 12:30 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated July 13, 1877.

SMITH ELY, JR.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 14th day of July, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
July 13, 1877.

Hon. SMITH ELY, JR., *Mayor :*

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment to be held on Monday, July 16, 1877, at 12:30 o'clock P. M., for the transaction of any business that may come before the Board.

Very respectfully,
JOHN KELLY,
Comptroller.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
 JOHN KELLY, *the Comptroller of the City of New York* ;
 JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held June 15, 1877, were read and approved.

By unanimous consent the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of "Museums of Art and Natural History Stock," "Additional Croton Water Stock," and "Assessment Bonds."

The Secretary presented a communication from the Board of Health transmitting a copy of a report on the proposed transfer of hospitals for contagious diseases from Blackwell's Island to North Brothers' Island.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby authorized to issue, from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Museums of Art and Natural History Stock," authorized by Chapter 290, Laws of 1871,

and on account of requisition of the Department of Public Parks, dated September 9, 1875, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER offered for adoption the following resolution :—

Resolved, That the Comptroller be, and he is hereby authorized to issue from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, " Additional Croton-water Stock," as authorized by Chapters 56 and 328, Laws of 1871, and on account of requisition of the Department of Public Works, of April 21, 1877, fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby authorized to issue, at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of sixteen thousand dollars, in pursuance of Chapter 417, Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
and the President of the Department of Taxes
and Assessments—3.*

The COMPTROLLER presented the following communication :

HEALTH DEPARTMENT—No. 301 MOTT STREET, }
NEW YORK, June 19, 1877. }

HON. JOHN KELLY, *Comptroller, &c.* :

Sir,—At a meeting of the Board of Health, held this day, the following preamble and resolution were adopted :—

"Whereas, The health laws specially provide that the Board of Health 'may afford such medical relief to and among the poor as, in its opinion, the protection of the public health may require ;' and

“ *Whereas*, A large number of deaths occur in each summer from diarrhoeal diseases, amounting during the past six years to 24,000, of which 21,000 were children under five years of age ; and

“ *Whereas*, During the last summer fifty physicians were appointed to visit the tenement houses to give advice and medicine to such children, and parents of those as had no physician, in order to prevent the deaths from diarrhoeal diseases ; and

“ *Whereas*, The investigation made by the Chairman of the Sanitary Committee, shows that fewer deaths happened during last year from this class of diseases than during any of the previous hot summers—1863, 1870 and 1872— notwithstanding the high average heat, and the increased population ; therefore

“ *Resolved*, That the Board of Estimate and Apportionment be requested to transfer to the Board of Health, from the unexpended balance of last year, \$5,000, for carrying on this same work this season.”

A true copy.

EMMONS CLARK, *Secretary*.

And offered for adoption the following resolution :

Resolved, That the sum of five thousand dollars be, and the same is hereby transferred from the appropriation for “Small-pox Hospital,” 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for “Health Department for Salaries,” 1877, which is insufficient, same being in pursuance of a request of the Board of Health, contained in resolution adopted June 19, 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :—

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York and the
President of the Department of Taxes and As-
sessments—3.

The COMPTROLLER presented the following communica-
tions :

HEALTH DEPARTMENT,
No. 301 MOTT STREET,
NEW YORK, June 12, 1877. }

Hon. JOHN KELLY,

Comptroller, etc. :

Sir,—At a meeting of the Board of Health, held this day,
the following preamble and resolution were adopted :

Whereas, The Small-Pox Reception Hospital was destroyed
by fire on the 8th of June ; and

Whereas, Such building is necessary to this Department in the
proper care of small-pox patients ; therefore

Resolved, That the Board of Estimate and Apportionment be,
and is hereby, requested to transfer from the unexpended
balance of the “Small-pox Fund—Health Department,”
1876, to the same fund for 1877, the sum of \$5,000, for the
rebuilding of said hospital.

(A true copy.)

EMMONS CLARK,

Secretary.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE. }
 June 26, 1877. }

To the Board of Estimate and Apportionment:—

In relation to the resolution of the Health Department, requesting the transfer of \$5,000 from the unexpended balance of the appropriation for "Small-pox Hospital," 1876, to an Appropriation for "Rebuilding Small-pox Hospital," 1877, in view of the hospital for the reception of small-pox patients having been destroyed by fire on the 8th of June, 1877, referred to the Comptroller at the meeting on the 15th instant, I submit herewith a resolution providing for the transfer of said amount, and recommend its adoption.

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That the sum of five thousand dollars be, and the same is hereby transferred from the appropriation for "The Health Department, Small-pox Hospital," 1876, which is in excess of the amount required for the purposes and objects thereof, to an appropriation for "The Health Department, Rebuilding Small-pox Hospital," 1877, for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
 the Comptroller of the City of New York, and
 the President of the Department of Taxes and
 Assessments—3.*

The COMPTROLLER presented the following report :

OFFICE OF THE CITY RECORD, }
 NO. 2 CITY HALL, }
 NEW YORK, May 8, 1877. }

Hon. SMITH ELY, Jr., *Chairman, Board of Estimate and Apportionment* :

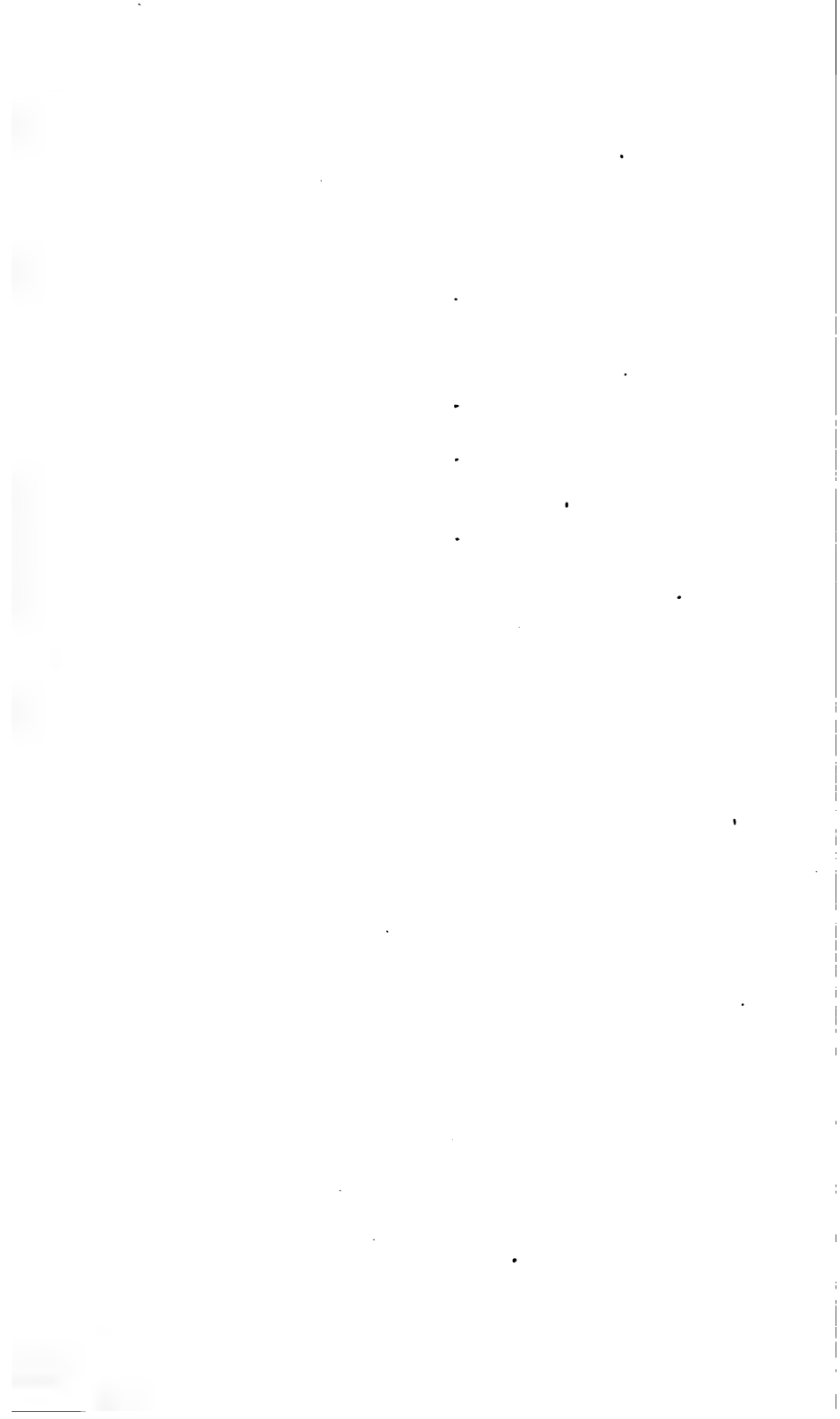
Sir,—I herewith transmit a resolution of the Board of City Record, adopted on the 1st instant, requesting a transfer of twelve hundred and eighty-one dollars and ninety cents (\$1,281.90), to the appropriation for "Printing, Stationery, and Blank Books" for the year 1876.

Yours respectfully,

R. J. MORRISON,
Secretary.

Resolved, That the Board of Estimate and Apportionment be requested to transfer the sum of twelve hundred and eighty-one dollars and ninety cents (\$1,281.90) from any available appropriation, to pay the following bills duly incurred in 1876, on account of the appropriation for "Printing, Stationery and Blank Books," viz.:

Wm. C. Bryant & Co., Public Parks.....	\$675 20
“ Law Department.....	304 20
“ Estimate and Apportionment.	202 50
	<hr/>
	\$1,181 90
J. R. Byrne, Finance Department.....	100 00
	<hr/>
	<u>\$1,281 90</u>



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, JULY 16, 1877—12:30 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, July 14, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and ap-

portionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, July 16, 1877, at 12:30 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated July 13, 1877.

SMITH ELY, JR.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 14th day of July, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
July 13, 1877. }

Hon. SMITH ELY, JR., *Mayor :*

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment to be held on Monday, July 16, 1877, at 12:30 o'clock P. M., for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

Present—The following members, viz.:

SMITH ELY, Jr., *the Mayor of the City of New York*;

JOHN KELLY, *the Comptroller of the City of New York*;

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held June 15, 1877, were read and approved.

By unanimous consent the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of "Museums of Art and Natural History Stock," "Additional Croton Water Stock," and "Assessment Bonds."

The Secretary presented a communication from the Board of Health transmitting a copy of a report on the proposed transfer of hospitals for contagious diseases from Blackwell's Island to North Brothers' Island.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER offered for adoption the following resolution:

Resolved, That the Comptroller be, and he is hereby authorized to issue, from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Museums of Art and Natural History Stock," authorized by Chapter 290, Laws of 1871,

and on account of requisition of the Department of Public Parks, dated September 9, 1875, twenty-five thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and Assess-
ments—3.*

The COMPTROLLER offered for adoption the following resolution :—

Resolved, That the Comptroller be, and he is hereby authorized to issue from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional Croton-water Stock," as authorized by Chapters 56 and 328, Laws of 1871, and on account of requisition of the Department of Public Works, of April 21, 1877, fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York and the
President of the Department of Taxes and Assess-
ments—3.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby authorized to issue, at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of sixteen thousand dollars, in pursuance of Chapter 417, Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
and the President of the Department of Taxes
and Assessments*—3.

The COMPTROLLER presented the following communication :

HEALTH DEPARTMENT—No. 301 MOTT STREET, }
NEW YORK, June 19, 1877.

HON. JOHN KELLY, *Comptroller, &c.* :

Sir,—At a meeting of the Board of Health, held this day, the following preamble and resolution were adopted :—

"Whereas, The health laws specially provide that the Board of Health 'may afford such medical relief to and among the poor as, in its opinion, the protection of the public health may require;' and

The COMPTROLLER presented the following communication :

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
300 Mulberry Street,
NEW YORK, July 12, 1877. }

HON. JOHN KELLY,

Comptroller :

Sir,—At a meeting of the Board of Police held this day, it was *Resolved*, That, in accordance with the request of Comptroller, the Board of Police hereby consent to the transfer by the Board of Estimate and Apportionment, to such objects and purposes as may be required in the interests of the city, the sum of thirty-five thousand dollars (\$35,000), 'unexpended balance of the appropriation of 1875' for the 'Construction of the Nineteenth Precinct Station-house,' and the sum of five thousand (\$5,000), being a portion of the unexpended balance of the 'appropriation of 1875' for account of 'Salaries ;' said amounts being in excess of 'the amounts required or deemed to be necessary for the purposes or objects thereof.'

Very respectfully,

WM. H. KIPP,

First Deputy Clerk.

And offered for adoption the following resolution :

Resolved, That the sum of forty thousand dollars be, and the same is hereby, transferred from the following appropriations for 1875, which are in excess of the amounts required for the purposes and objects thereof, viz. :

"Police Station-house, Nineteenth Precinct" . .	\$35,000 00
"Police Fund"	5,000 00
Total	<u>\$40,000 00</u>

to the appropriation for "Judgments," 1877, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of thirty-one hundred and eighty-four dollars and thirty-five cents be, and the same is hereby, transferred from the following appropriations, *viz.* :

" Sheriff's Fees," 1875	\$1,728 48
" Support of Prisoners in County Jail," 1875 ..	1,455 87
Total	<u>\$3,184 35</u>

the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Support of Prisoners in County Jail," 1876, which is insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3,

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of six hundred and forty-one dollars and twenty-five cents be, and the same is hereby, appropriated from the Excise Fund, for the support of thirty-eight inmates of the "House for Fallen and Friendless Girls," from April 1 to June 30, 1877, inclusive, at the rate of \$150 per annum, pursuant to Chapter 868, Laws of 1873.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of five thousand seven hundred and one dollars and fifteen cents be, and the same is hereby, appropriated from the Excise Fund to the "Institution of Mercy," for the support of 310 children in said institution, for the quarter ending May, 31, 1877, aggregating 20,046 days, at \$2 per week, being at the rate of about 28 57-100 cents per day for the support of each child ; the appropriation being made in accordance with the opinion of the Counsel to the Corporation, dated January 16, 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Board of Taxes and As-
sessments—3.*

The COMPTROLLER offered for adoption the following preamble and resolutions :

Whereas, Section 112 of Chapter 335 of the Laws of 1873, as amended by Section 20, Chapter 757, Laws of said year, provides as follows :

“The Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments shall constitute a Board of Estimate and Apportionment, who shall, annually, between the first day of August and the first day of November, meet, and by the affirmative vote of all the members, make a provisional estimate of the amounts required to pay the expenses of conducting the public business of the City and County in each Department and branch thereof, and the Board of Education, for the then next ensuing financial year. * * * * * ”

“For the purpose of making said provisional estimate, the heads of Departments and the Board of Education shall, at least thirty days before the said provisional estimate is required to be made as herein provided, send to the Board of Apportionment an estimate in writing, herein called a Departmental Estimate, of the amount of expenditures, specifying in detail the objects thereof, required in their respective departments, including a

statement of each of the salaries of their officers, clerks, employees, and subordinates."

"The same statement as to salaries and expenditure shall be made by all other officers, persons, and Boards having power to fix or authorize them."

"A duplicate of these departmental estimates and statements shall be made at the same time to the Board of Aldermen ;" therefore

Resolved, That the Comptroller be requested to notify the heads of all the city Departments, and the officers of the City and County of New York, to prepare their "Departmental Estimates," for the year 1878, in conformity with the foregoing provisions of law, and send the same to the Board of Estimate and Apportionment prior to the first day of September, 1877.

Resolved, That the officers of all institutions which may be entitled by law to allowances of money from the City and County of New York, be also notified by the Comptroller to send their estimates for the year 1878.

The CHAIRMAN put the question whether the Board would agree with said preamble and resolutions.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments*—3.

The SECRETARY presented the following communications :

DEPARTMENT OF PUBLIC PARKS,
 36 Union Square, (East),
 NEW YORK, June 28, 1877. }

Hon. JOHN WHEELER,

Secretary Board of Estimate and Apportionment :

Sir,—At a meeting of the Board of Estimate and Apportionment, held on the 15th instant, the following resolution was adopted :

“ *Resolved*, That the Commissioners of the Department of Public Parks be requested to inform this Board whether any action has been taken to acquire the land at the termini of the bridge proposed to be built across the Harlem river, at or near the foot of One hundred and thirty-eighth Street.”

In reply, I beg to state that a commission was appointed last autumn consisting of Messrs. Meyer Butzel, Wm. Lewis, and Joseph Blumenthal to acquire the title, with that to other property, to the portion of One hundred and thirty-eighth Street, on the east side of Harlem river, on which the approach to the proposed bridge will be constructed. This commission have the matter still before them.

This portion of One hundred and thirty-eighth Street is owned by Mr. John H. Cheever, who has offered to cede the land to the city for the purposes of the approach to the bridge, if his property is not assessed for the construction of the approach.

Messrs. Isaac Bernheimer and Benjamin A. Willis, and also the representatives of the estate of Wm. H. Raynor, have verbally signified their willingness to cede to the city the land on Fifth Avenue and One hundred and thirty-ninth Street.

I enclose you a copy of Mr. Cheever's letter, above mentioned, making this offer.

The title to Madison Avenue to the exterior street on the Harlem river is already vested in the city.

If the propositions of the owners to cede the streets in question to the city is accepted, it is the usual course to have the deed drawn and executed under the direction of the Counsel to the Corporation.

Very respectfully,

WM. R. MARTIN,

President D. P. P.

NEW YORK, April 21, 1877.

WILLIAM IRWIN, Esq.,

Secretary D. P. Parks :

Dear Sir,—I am in receipt of your letter of 17th instant requesting me to cede to the city, without charge, the right of way for the new bridge across Harlem river, from bulkhead line through One hundred and thirty-eight Street. I consent that the city shall lay out this bridge and the approach to it through One hundred and thirty-eighth Street, as proposed, with the understanding that my property is not to be assessed for the expense of constructing this approach along One hundred and thirty-eighth Street. It is evident that something must be done on One hundred and thirty eighth Street to make the use of the bridge feasible, and as I give up to the city, without any claim for damages, the right across my land and along the south side of my property, it is not reasonable that I should pay any assessments. I understand that this is the opinion of your Board, but it is best that it should be expressed by me in this way.

Yours, respectfully,

(Signed),

JOHN H. CHEEVER.

Which were referred to the Comptroller.

The COMPTROLLER presented a communication from the Counsel to the Corporation, dated May 9, 1877, asking for the transfer of any balance of appropriation of 1876, to "Contingencies—Law Department, 1877," and moved that the Secretary be requested to notify him that this Board requires that the amounts shall be specified, and from what titles of appropriations it is sought to transfer said amounts.

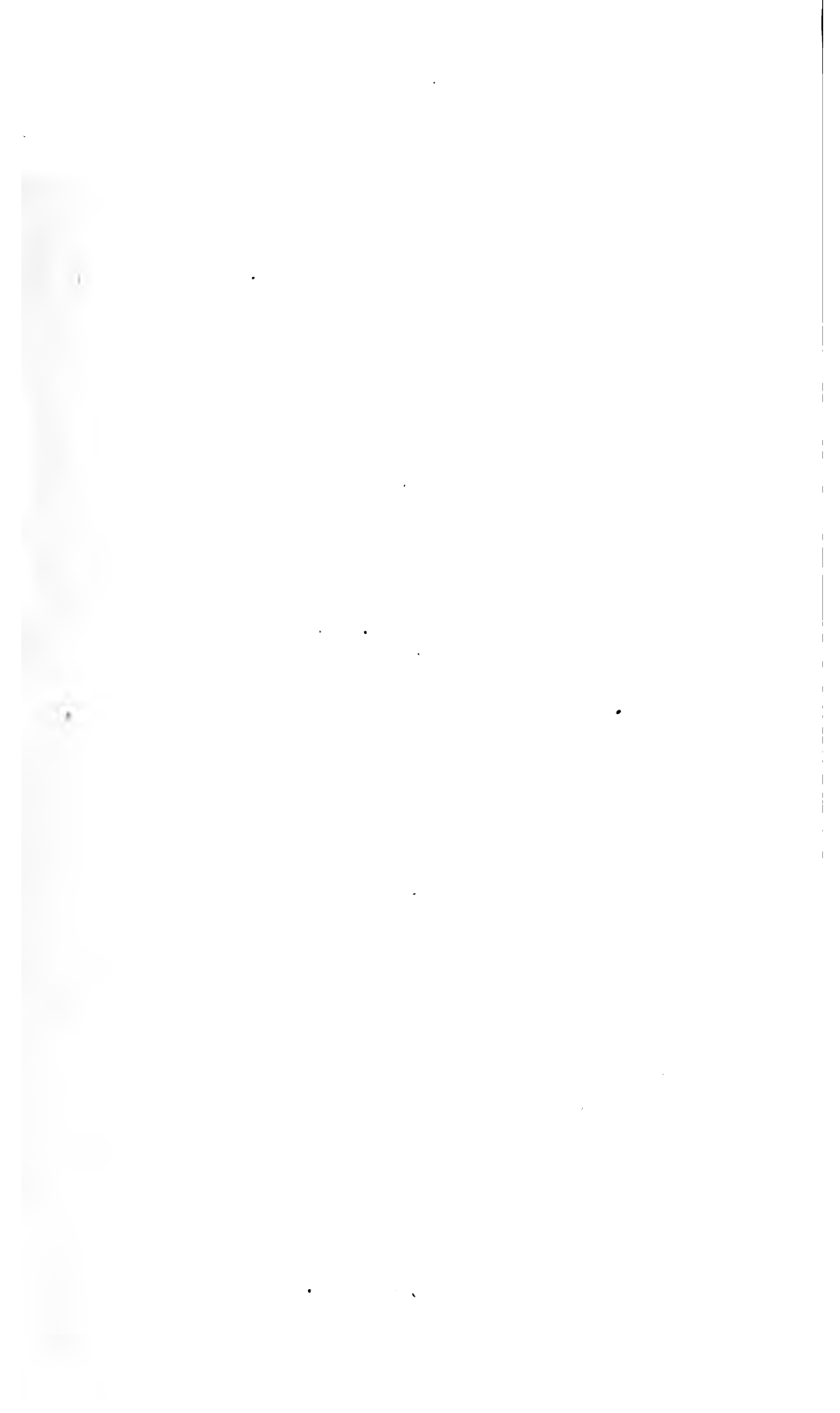
Which was agreed to.

The CHAIRMAN presented a communication from the Keepers of the City Prison asking for an increased appropriation for salaries.

Which was referred to and original paper sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, JULY 23, 1877—12:30 o'clock, P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL. }

NEW YORK, July 20, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city of New York," passed May 1, 1874—a meeting is hereby called

of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, July 23, 1877, at 2:30 o'clock, P. M., for the purposes specified in requisition of the Comptroller, dated July 20, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
July 20, 1877. }

HON. SMITH ELY, JR., *Mayor :*

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, to be held on Monday, July 23, 1877, at 1 o'clock, P. M., for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 23d day of July, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The COMPTROLLER moved that the President of the Board of Aldermen act as Chairman during the temporary absence of the Mayor.

Which was agreed to.

The minutes of the meeting held July 16, 1877, were read and approved.

The COMPTROLLER presented the following communications :

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE.

To the Board of Estimate and Apportionment :

In pursuance of chapter 323, Laws of 1877, I hereby certify that I have examined the claim of William McDonald, for materials supplied to the Mayor, Aldermen and Commonalty of the City of New York, in repairing Kingsbridge road, from the 14th day of July, 1869, to the 17th day of June, 1870, and that proof has been furnished to my satisfaction that said materials were supplied in good faith, and appropriated and used in repairing the roads of said city, and the amount which I find to be justly due as the value of said materials is the sum of sixteen hundred and seventy-one dollars and seventy-eight cents.

Respectfully,

JOHN KELLY,
Comptroller.

CHAPTER 323.

AN ACT for the relief of William McDonald, for materials supplied for the repairs of certain roads in the City of New York.

(Passed May 25, 1877—three-fifths being present.)

The People of the State of New York, represented in Senate and Assembly, do enact as follows :

SECTION 1. The Comptroller of the City of New York is hereby authorized and required to examine into the claim of William McDonald, for materials supplied to the Mayor, Aldermen and Commonalty of the City of New York, and used by the officers of said city, in repairing Kingsbridge Road, in said city, from the fourteenth day of July, eighteen hundred and sixty-nine, to the seventeenth day of June, eighteen hundred and seventy ; and upon proof, which shall be satisfactory to said Comptroller, that said materials were supplied in good faith, and appropriated and used in repairing the roads of said city, said Comptroller shall audit and certify the amount which he shall find to be justly due as the value of said materials, not to exceed the sum of twenty-five hundred dollars, and shall report the same to the Board of Estimate and Apportionment of said city, who shall thereupon make an appropriation for the payment of the amount so audited and certified, and the said Comptroller shall thereupon draw his warrant upon the treasury of the city of New York for said amount, and deliver the same to the said William McDonald.

§ 2. This act shall take effect immediately.

STATE OF NEW YORK, }
Office of the Secretary of State, } ss. :

I have compared the preceding with the original law on file

in this office, and do hereby certify that the same is a correct transcript therefrom, and of the whole of said original law.

Given under my hand and the seal of office of the
Secretary of State, at the City of Albany, this
second day of June, in the year one thousand
eight hundred and seventy-seven.

EDGAR K. APGAR,
Deputy Secretary of State.

DEPARTMENT OF PUBLIC WORKS,
Commissioner's Office, Room 19, City Hall, }
New York, July 23, 1877.

Hon. JOHN KELLY, *Comptroller* :

Sir,—To enable you to pay the claim of William McDonald for materials furnished for repairs on Kingsbridge Road in 1869 and 1870, as audited by you in pursuance of Chapter 323, Laws of 1877, at the sum of \$1,671.78, I hereby consent to the transfer of that amount from the appropriation for "Lamps and Gas," for 1877, being in excess of the requirements thereof, to and for the purpose of paying said claim.

Very respectfully,
ALLAN CAMPBELL,
Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of \$1,671.78 be, and the same is hereby, transferred from the appropriation "Lamps and Gas," 1877, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Roads and Avenues," for claim of William McDonald, audited in pursuance of Chapter 233, Laws of 1877, for which the same is required.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Comptroller of the City of New York; the President of the Board of Aldermen, (Chairman); and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER presented the following communication:

DEPARTMENT OF PUBLIC PARKS, }
36 Union Square (East), }
New York, July 14, 1877. }

To the Honorable the Board of Estimate and Apportionment:

Gentlemen,—At the meeting of this Department, held on the 11th instant, the following resolutions were adopted:

- I.—*Resolved, That the Board of Estimate and Apportionment is hereby urged to take prompt and favorable action upon the requests of these resolutions, because the existing appropriation for the purpose is so nearly exhausted that it will be impossible for this Department to continue the work of laying out the new wards after the 1st August next, without further appropriations, and to abandon this work now, that it is so near completion, is to lose the benefit of the work that has been done, to break up the present efficient organization for carrying on the work, and give just cause of complaint to the property owners, who are satisfied with the work that has been done, and desire that it be speedily finished, on the same principles with which it has been conducted hitherto.*

II.—*Resolved*, That the Board of Estimate and Apportionment be and hereby is respectfully requested to make the following transfers of appropriations, viz.: From the appropriation for "Surveying, Laying Out, Monumenting, etc., North End of Island, and Twenty-third and Twenty-fourth Wards," 1876, to the appropriation for "Surveying, Laying Out, and Monumenting Twenty-third and Twenty-fourth Wards, including North End of Island," 1877, the sum of \$1,081.45.

From the appropriation for "Harlem River Bridges, Repairs, Improvement, and Maintenance," 1876, to the appropriation "Surveying, Laying Out, and Monumenting Twenty-third and Twenty-fourth Wards, including North End of this Island," 1877, the sum of \$8,915.55—total, \$10,000.00—and that a copy of the communication of the Civil and Topographical Engineer, dated June 28, 1877, be transmitted to the Board of Estimate and Apportionment.

Respectfully,

WM. R. MARTIN,

President Department Public Parks.

And offered for adoption the following resolution:

Resolved, That the sum of ten thousand dollars be and the same is hereby transferred from the following appropriations for the Department of Public Parks for the year 1876, the same being in excess of the amounts required for the purposes and objects thereof, viz.:

"Harlem River Bridges—Repairs, Improvements, and Maintenance".....	\$8,915 55
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"Surveying, Laying Out, Monumenting, etc., North End of the Island and Twenty-third and Twenty-fourth Wards".....	1,084 45
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Total.....	<u>\$10,000 00</u>
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—to the appropriation for "Surveying, Laying Out, and Monumenting Twenty-third and Twenty-fourth Wards, including North End of this Island," 1877, which is insufficient.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Comptroller of the City of New York, the President of the Board of Aldermen (Chairman), and the President of the Department of Taxes and Assessments—3.

The Mayor appeared and took the chair.

The COMPTROLLER presented the following communication:

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
300 Mulberry Street, . }
NEW YORK, July 18, 1877. }

Hon. JOHN KELLY, *Comptroller*:

Sir,—At a meeting of the Board of Police, held this day, it was

Resolved, That the resolution of the Board of Police, adopted June 8, 1877, asking the transfer of \$12,000, be and the same is hereby amended, to read as follows:

"*Resolved*, That respectful application be made to the Board of Estimate and Apportionment to authorize the Board of Police to transfer from the account of "Police Fund" (Salaries), of the appropriation for the year 1876, the sum of twelve thousand dollars (\$12,000) of the unexpended balance of said year, to the account of "Alterations and Repairs," appropriation for the year 1877, to be applied

to defraying the expense of altering and repairing the steamer *Seneca*."

Very respectfully,

WM. H. KIPP, *First Deputy Clerk*.

And offered for adoption the following resolution :

Resolved, That the sum of twelve thousand dollars be and the same is hereby transferred from the appropriation for "Police Fund," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Police Station-houses, Alterations, Fitting Up, Additions to and Repairs of Station-houses, Steamboat *Seneca*, and Central Department," 1877, which is insufficient.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

By unanimous consent the rule adopted at meeting of June 23, 1874, relating to the calls of meetings was suspended in order to act upon the issue of "Additional New Croton Aqueduct Stock," and "Croton Water Main Stock."

Whereupon the COMPTROLLER presented the following communication :

CITY OF NEW YORK—FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, July 23, 1877. }

To the Board of Estimate and Apportionment :

By section 1 of chapter 252, Laws of 1875, the Department of Public Works was authorized and directed to remove from the Tenth Avenue the gate-house situated between One hundred and eighteenth and One hundred and nineteenth streets, and between One hundred and thirty-fourth and One hundred and Thirty-fifth streets, and the waste-weir at the junction of Tenth Avenue and One hundred and forty-second street, and to replace them by the construction of new gate-houses and waste-weir, without the boundaries of such avenue, and for that purpose to acquire the necessary land, either by purchase or in the manner provided for acquiring land for the Croton Aqueduct in chapter 872 of the Laws of 1872.

The act (chapter 252) authorizing the removal of the gate-houses and waste-weir, and the purchase of land necessary, does not contain any provision for the raising of money for the purpose, but refers to chapter 230, Laws of 1870, chapter 872, Laws of 1872, and chapter 461, Laws of 1874, and declares that the provisions contained in these acts, relating to the construction and completion of the works therein ordered shall remain in force and be applicable to the removal and construction of said gate-houses and waste-weir.

The Department of Public Works proceeded with the work authorized by chapter 252 aforesaid, and entered into a contract dated September 6, 1875, to purchase from Jonathan Edgar a plot of ground on the corner of Tenth avenue and One hundred and nineteenth street, comprising a part of six lots of ground, for the sum of \$25,000, and entered also into a contract dated October 7, 1875, to purchase from the Female Academy of the Sacred Heart of the City of New York, a plot of ground on the east side of Tenth avenue, between One hun-

dred and thirty-third and One hundred and thirty-fifth streets, comprising four lots of land. for the sum of \$25,000.

After said contracts were entered into and requisition was made upon the Department of Finance for the payment of the purchase money of the lands acquired by the Department of Public Works, a question arose as to the constitutionality of the provisions of chapter 252 aforesaid, and of the power of the Comptroller to issue bonds to raise the money required therefor, and said payments have not been made.

The legal difficulty has been disposed of by an act of the Legislature, passed May 17, 1877, as follows, to wit :

CHAPTER 278.

AN ACT in relation to the improvement of the Croton Aqueduct in the City of New York.

Passed May 17, 1877 : three fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows :

SECTION 1. The Comptroller of the City of New York is hereby authorized, empowered, and directed to borrow, in the name of the Mayor, Aldermen, and Commonalty of the City of New York, by the issue of bonds or stock, payable at such time as the Comptroller shall determine, bearing such rate of interest as he may deem proper, not exceeding seven per centum per annum, such sums of money not to exceed seventy thousand dollars, as shall be necessary to pay for the lands and materials which have been purchased by the Department of Public Works in said city for the improvement of the Croton Aqueduct in said city, under authority of section one of chapter two hundred and fifty-two of the laws of eighteen hundred and seventy-five.

§ 2. This act shall take effect immediately.

In pursuance of the provisions of the foregoing act, I herewith submit a resolution for the action of the Board of Estimate and Apportionment, authorizing the issue of bonds for the payment of the principal and interest due under said contracts for the purchase of said lands, amounting to a sum not exceeding \$57,000.

Respectfully,

JOHN KELLY,
Comptroller.

And offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, at such rate of interest as he may determine, not exceeding seven per cent. per annum, Stock of the City of New York, as authorized by chapter 278, Laws of 1877, and to be denominated "Additional New Croton Aqueduct Stock," to an amount not exceeding fifty-seven thousand dollars.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC WORKS,
 COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
 NEW YORK, March 22, 1877.

Hon. SMITH ELY, Jr., *Mayor, and*

Chairman Board of Estimate and Apportionment :

SIR,—To enable this Department to carry out the resolutions of the Common Council, directing the laying of Croton water-mains in various parts of the city, requisition is hereby made for the issue of "Croton Water-main Stock of the City of New York," authorized by section 3, chapter 477, Laws of 1875, to the amount of one hundred and twenty-five thousand dollars (\$125,000), as said amount is deemed necessary for the purposes of said resolutions, in addition to the amounts heretofore authorized and issued for such purposes.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water-main Stock," as authorized by chapter 477, Laws of 1875, on account of requisition of the Department of Public Works, dated March 22, 1877, fifty thousand dollars.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of three hundred and ninety-nine dollars and thirty-six cents be and the same is hereby appropriated from the Excise Fund for the support of certain inmates of the "New York Infirmary for Women and Children," from May 1 to June 30, 1877, inclusive, pursuant to the provisions of Chapter 101, Laws of 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented a communication from the Department of Public Works asking for the transfer of various appropriations.

Which was referred to and original paper sent to the Comptroller.

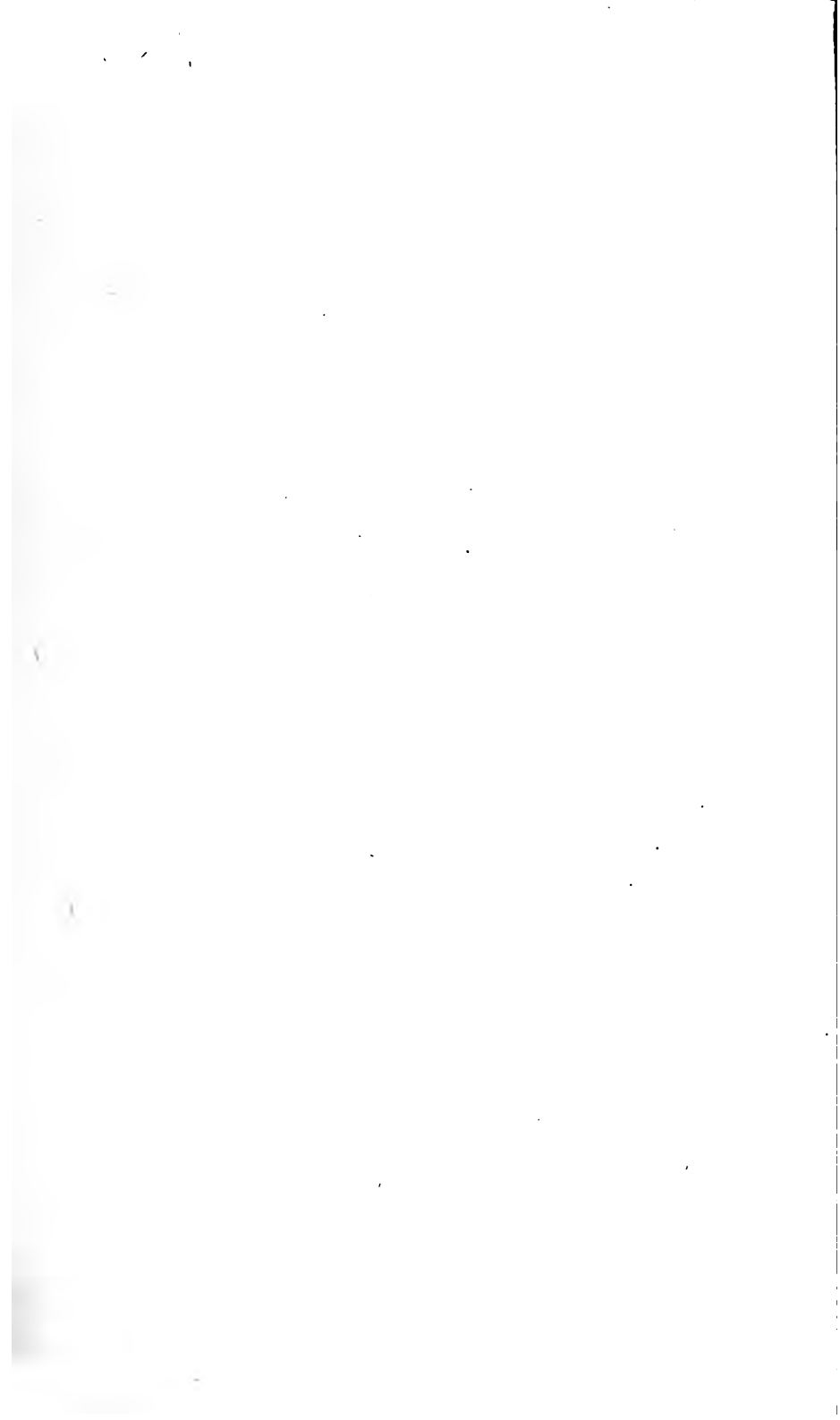
The COMPTROLLER moved that when the Board adjourn, it do so to meet to-morrow, July 24, at one o'clock P. M.

Which was agreed to.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall.

TUESDAY, JULY 24, 1877—1 o'clock P. M.

The Board met pursuant to an adjournment.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PUBROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held July 23, 1877, were read and approved.

The COMPTROLLER presented the following communication referred to him at meeting of July 23, 1877 :

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, July 16, 1877.

Hon. SMITH ELY, JR.,

Mayor, and Chairman Board of Estimate and Apportionment :

Sir,—I would respectfully call your attention to the fact that

there will be deficiencies in several of the appropriations of this Department, as follows :

Appropriation for Renewals and Repairs of Pipes, Stop-cocks, etc., for 1877.

There will be a deficiency of \$30,000 in this appropriation, owing to the following circumstances :

First.—The estimate of the Department for this appropriation was \$125,000, and the appropriation was finally established by your Board at \$75,000.

Second.—The expense under this account has been considerably increased, by large additions made to the number and capacity of fire hydrants, and the extent and capacity of water mains, at the urgent request of the Fire Department, and in accordance with resolutions of the Common Council.

Third.—To repress the waste of Croton water, and thus preserve a sufficient supply for necessary purposes, the Department had to employ and pay out of this account an extra force of Inspectors, to examine water connections, and detect leaks and willful waste.

Fourth.—By the expiration of the license for supplying water to shipping, etc., the care of fire hydrants and connections, along the water front, formerly kept in order by the holder of the license, now devolves upon this Department, and must be charged to this appropriation.

Appropriation for repaving under Chapter 476, Laws of 1875.

The estimated cost of repaving the streets included in the resolutions, passed by the Common Council, is \$215,000, the appropriation being only \$200,000. Most of these streets are already under contract for repaving, and proposals for the

remainder are now being invited by advertisement. For reasons repeatedly urged in my official reports, it is very desirable that the Department be enabled to repave all these streets during this season.

Fund for the erection of the Third District Court-house.

The liabilities for work contracted for or ordered by the former Commissioners for the erection of this building, and necessary for its completion, exceed the balance of the amount appropriated by \$18,000. This Department has ordered no additional work since the building came under its charge. Large payments for work done are now due, and it is desirable that means be provided to pay all just claims, and thus avoid the expense of litigation.

These deficiencies can be covered by unexpended balances of appropriations of this Department, for the year 1876, and the estimated surplus on the appropriation for Lamps and Gas for 1877.

I would therefore respectfully request that the following transfers be made :

To the appropriation for "Repairing and Renewal of Pipes Stop-cocks, etc.," for 1877, the sum of \$30,000.

To the appropriation for "Repaving, under Chapter 476, Laws of 1875," for 1877, the sum of \$15,000.

To the "Third District Court-house Fund" the sum of \$18,000.

Said amounts to be taken from the following appropriations, being in excess of the requirements thereof, to wit :

From unexpended balances of appropriations for 1876, as follows :

Aqueduct repairs and maintenance	\$8 04
Boulevard, roads, etc., maintenance of.	21 50
Contingencies—Department of Public Works	489 38

Flagging and fencing in front of city property....	\$923 86
Free floating baths.....	44 52
Lamps and gas.....	1,240 90
Public Buildings—Construction and repairs.....	119 59
Public drinking hydrants.....	14 86
Removing obstructions in streets and avenues. ...	718 95
Repairing and renewal of pipes, stop-cocks, etc....	236 92
Repairing, etc., wooden and concrete pavements....	1,902 56
Repairing stone pavements.....	1,335 55
Roads and avenues and sprinkling.....	55 59
Sewers, repairing and cleaning.....	264 00
Street improvements, for street signs, etc.....	29 00
Supplies for and cleaning public offices.....	1,361 51
Wells and pumps, repairing and cleaning.....	1 00
From appropriation for lamps and gas for 1877....	21,232 27

Total to appropriation for repairing and re-
newal of pipes, stop-cocks, etc., for 1877.. \$30,000 00

From appropriation for lamps and gas for 1877, to
appropriation for "Repaving under chap. 476,
Laws of 1875," for 1877, the sum of.... \$15,000 00

From appropriation for lamps and gas for 1877, to
the "Third District Court-House Fund," the
sum of..... 18,000 00

I would also state that the Department of Public Works hereby consents to the transfer of the sum of \$3,000 from the appropriation for lamps and gas for 1877, the same being in excess of the requirements thereof, to the appropriation "Contingencies—Mayor's Office," for 1877, to enable the Mayor to carry out the ordinance to prevent hydrophobia.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of sixty-five thousand eight hundred and eighty dollars and forty-one cents be, and the same is hereby transferred from the following appropriations for the Department of Public Works, for the years 1876 and 1877, which are in excess of the amounts required for the purposes and objects thereof, viz. :

" Aqueduct, Repairs and Maintenance," 1876.....	\$8 04
" Boulevards, Roads, and Avenues, Maintenance of," 1876.....	21 50
" Contingencies, Department of Public Works," 1876.....	489 38
" Flagging sidewalks and fencing vacant lots in front of city property," 1876.....	923 86
" Free Floating Baths," 1876.....	44 52
" Lamps and Gas," 1876.....	1,240 90
" Public Drinking Hydrants," 1876.....	14 86
" Removing Obstructions in Streets and Avenues," 1876.....	718 95
" Repairing and Renewal of Pipes, Stop-cocks, etc.," 1876.....	236 92
" Repairing and Keeping in Order Wooden and Concrete Pavements," 1876.....	1,902 56
" Repairing Stone Pavements," 1876.....	1,335 55
" Roads and Avenues and Sprinkling," 1876.....	55 59
" Sewers, Repairing and Cleaning," 1876.....	264 00
" Street Improvements, for Street Signs, etc.," 1876.....	29 00
" Supplies for and Cleaning Public Offices," 1876.....	1,361 51
" Wells and Pumps—Repairing and Cleaning," 1876.....	1 00
" Lamps and Gas," 1876.....	57,232 27
Total.....	<u>\$65,880 41</u>

—to the following appropriations for the year 1877, which are insufficient or may require the same, viz.:

" Repairing and Renewal of Pipes, Stop-cocks, etc."	\$29,880 41
" Repaving, under chapter 476, Laws of 1876."	15,000 00
" Third District Court-House Fund."	18,000 00
" Contingencies—Mayor's Office."	3,000 00
	<hr/>
Total	\$65,880 41
	<hr/> <hr/>

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and
Assessments—4.*

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

SATURDAY, AUGUST 4, 1877—1 o'clock, P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, August 2, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the city of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and As-

sessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Saturday, August 4, 1877, at 1 o'clock, P. M., for the purpose of transacting such business as shall come before the Board.

SMITH ELY, JR.,

Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 2d day of August, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—The following members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held July 24, 1877, were read and approved.

The COMPTROLLER presented the following communication :

HEALTH DEPARTMENT,
301 MOTT STREET, NEW YORK, }
July 31, 1877.

Hon JOHN KELLY,

Comptroller :

SIR—At a meeting of the Board of Health held this day, the following preamble and resolution were adopted :

Whereas, The protection of the public health has necessitated

an extensive system of disinfection during the present season ; and

Whereas, The appropriation for this purpose is so nearly exhausted that the work must cease at the end of the present week unless some provision be made to meet the additional expense ; and

Whereas, Disinfection during the month of August is as important as during the previous months ; therefore

Resolved, That the Board of Estimate and Apportionment be respectfully requested to transfer from the unexpended balance of the appropriation of 1876 for small-pox, the sum of \$3,000, to be used for disinfection during the month of August.

A true copy.

EMMONS CLARK,

Secretary.

And offered for adoption the following resolution :

Resolved, That the sum of three thousand dollars is hereby transferred from the appropriation made to the Health Department in 1876, for " Small-pox Hospital," which is in excess of the amount required for the purposes and objects thereof, to the appropriation made to said Department in 1877 for " Health Fund—for disinfection," which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—*

The COMPTROLLER presented the following communication

OFFICE OF THE
NEW COUNTY COURT HOUSE COMMISSION, }
NEW YORK, July 25, 1877.

Hon. JOHN KELLY,

Comptroller :

SIR,—The Commissioners for the completion of the New York County Court-house request that a further issue of stock, denominated "New York County Court-house Number Five," be made, under the provisions of chapter 583 (section 7) of the Laws of 1871, for the payment of obligations accruing under contracts already filed in your Department.

Yours, respectfully,

WYLLIS BLACKSTONE,
Chairman County Court-house Commissioners.

Which was referred to the Comptroller.

The COMPTROLLER presented the following resolution of the Board of Aldermen :

IN COMMON COUNCIL.

Resolved, That the sum of five hundred dollars be, and is hereby, transferred from the appropriation "City Contingencies," the same being in excess of the amount required for the purpose and objects thereof, to the appropriation "Salaries—Common Council," the amount of said appropriation being insufficient, and the Board of Estimate and Apportionment be, and is hereby, respectfully requested to cause the provisions of this resolution to be carried into effect.

Adopted by the Board of Aldermen, July 31, 1877.

Received from his Honor the Mayor, August 3, 1877, without

his approval or objections thereto ; therefore, as provided in section 11, chapter 335, Laws of 1873, the same became adopted.

F. J. TWOMEY,

Clerk of the Common Council.

Which was referred to the Comptroller.

The CHAIRMAN presented the following communication :

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, }
 COMMISSIONERS' OFFICE, 66 THIRD AVENUE, }
 NEW YORK, July 31, 1877. }

HON. SMITH ELY, JR.,

Chairman Board of Estimate and Apportionment:

SIR—I transmit the following proceedings adopted by the Board of Commissioners of Public Charities and Correction, at a meeting held this day :

Whereas, The sum of ten thousand dollars has been allowed by the Honorable Board of Apportionment for the erection of three pavilions on Blackwell's Island, thirty thousand dollars for new roof to Lunatic Asylum, Blackwell's Island, and forty thousand dollars for addition to New York City Asylum for the Insane on Ward's Island ; and

Whereas, Suggestions have been made that other methods can be adopted, whereby the necessities of the Department, in respect to these increased accommodations, can be more advantageously relieved ; therefore

Resolved, That the Secretary of this Board be directed to address a communication to the Honorable Board of Apportionment, requesting them to name a day on which we can meet them and consult on this question.

By order,

JOSHUA PHILLIPS,

Secretary.

Which was accepted, and Secretary requested to notify the Commissioners of the next meeting.

The COMPTROLLER presented the following opinion of the Counsel to the Corporation :

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, June 21, 1877. }

HON. JOHN KELLY,

Comptroller :

SIR—With your letter to me of the 15th instant, you transmit a copy of chapter 90 of the Laws of 1877, which amends the act of incorporation of the New York Infant Asylum, and provides for the payment of the difference between thirty-eight cents per day and the amount actually received by said asylum since the passage of the amendment of April 18, 1872, to the aforesaid act of incorporation of 1865, together with the application of Mr. L. M. Bates, the treasurer of such asylum, for the back pay authorized by said act.

You refer to the provisions of section 11, article 8, of the Constitution of this State, and request my opinion whether the Legislature could lawfully pass an act of this character, and whether the City of New York is liable for the amount of such difference.

The question of the effect of the constitutional amendments adopted in 1875, upon the legislation of this character, as well in regard to laws passed prior to the adoption of said amendments, as to those passed subsequently thereto, was considered by this Department in the year 1875, and an elaborate opinion, published in the *City Record* of _____, was given by my predecessor in office, upon the various questions involved in the matter. The conclusion arrived at by him was, that such amendments did not abrogate the laws previously passed by

the Legislature, under which the City had annually raised and paid over moneys for the entire or partial support of charitable and benevolent institutions in this City, and also, that such amendments would not prevent subsequent legislation of the same character. The soundness of the views set forth in said opinion has not, I believe, been seriously questioned by any one, and the authorities of this City have acted upon them, and have since the adoption of said amendments, under the authority of acts like the one in question, appropriated and paid out to various benevolent and charitable institutions very large sums of money.

I see no reason to doubt the correctness of the opinion given by my predecessor, and I advise you that the Legislature had the right to pass the act referred to in your letter, and that it is the duty of the City to pay the Infant Asylum the moneys provided for in said act.

Assuming that the Infant Asylum is engaged in the work of aiding and supporting the poor of the city, within the view of the law, there is no question, I think, of the soundness of the opinion heretofore given by my predecessor.

The papers transmitted with your letter, are herewith returned.

I am, sir, yours respectfully,

W. C. WHITNEY,

Counsel to the Corporation.

Also the following law :

CHAPTER 90.

AN ACT further to amend chapter one hundred and six of the Laws of eighteen hundred and sixty-five, entitled "An Act to incorporate the New York Infant Asylum."

Passed April 2, 1877; three fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows :

SECTION 1. Section twenty-two of chapter one hundred and

six of the Laws of eighteen hundred and sixty-five, entitled "An Act to incorporate the New York Infant Asylum," is hereby further amended so as to read as follows :

§ 22. In each and every year after this act shall take effect, the Board of Supervisors of the city and county of New York shall levy and collect by tax, at the same time and in the same manner as the contingent charges and expenses of the city and county are levied and collected, and pay over to said corporation a sum of money at the rate of thirty-eight cents per day, in monthly payments, for each and every child received and maintained by said Asylum ; and it shall be the duty of the Comptroller of said city, to reimburse and pay over the difference between thirty-eight cents per day and the amount actually received by said Asylum from said Supervisors since the passage of the amendment, dated April 18th, eighteen hundred and seventy-two, to the aforesaid act of incorporation of eighteen hundred and sixty-five. It is further provided that whenever any homeless or needy mother has received care and attendance in the lying-in wards of the New York Infant Asylum, the managers of said Asylum shall be entitled to receive, and shall receive from the County Treasurer, as hereinabove provided, the sum of twenty-five dollars for said care and obstetric attendance ; and whenever any mother thus domiciled and attended at the birth of her child, and whenever any other homeless or needy mother, with a nursing infant, resides at the Asylum by the request of its officers, and wet nurses her own infant, the managers of said institution shall be entitled to receive, and shall receive from the County Treasurer, the sum of eighteen dollars per month, and proportionally for any fraction of a month, for each mother so remaining under their charge in said Asylum, provided such residence shall exceed the period of two months, to be paid as hereinbefore provided, in monthly, quarterly, or annual payments, as said managers may request ; but the

managers of the said institution shall not be entitled to receive the said monthly allowance for a longer period than for one year for any mother so remaining.

§ 2. This act shall take effect immediately.

STATE OF NEW YORK, }
Office of the Secretary of State, } ss. :

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom, and of the whole of said original law.

Given under my hand and the seal of office of the Secretary of State, at the City of Albany, this fourth day of April, in the year one thousand eight hundred and seventy-seven.

JOHN BIGELOW,
Secretary of State.

And offered for adoption the following resolution :

Resolved, That the sum of fifteen thousand eight hundred and fifty-one dollars and eighteen cents be, and the same is, hereby transferred and appropriated from the Excise Fund to the "New York Infant Asylum," being the sum necessary to pay the difference between thirty-eight cents per day and the amount actually received by said asylum for each child received and maintained since April 18, 1872, pursuant to chapter 90, Laws of 1877, and the opinion of the Counsel to the Corporation, dated June 21, 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Department of Taxes and Assessments—3.

The estimate of the Marine Court, for the year 1877, was received and referred to, and original sent to the Comptroller.

The CHAIRMAN presented a communication from the Woman's Hospital, asking for an appropriation from the Excise Fund; also a communication from the *Evening Post*, relative to unpaid bills for printing for the Department of Public Parks, the Board of Estimate and Apportionment, Corporation Counsel, District Attorney, and Mayor.

Which were referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

WEDNESDAY, AUGUST 15, 1877—11 o'clock A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, August 13. 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and

apportionment for the support of the government of the city of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Wednesday, August 15, 1877, at 11 o'clock A. M., for the purposes specified in requisition of the Comptroller, dated August, 1877.

SMITH ELY, JR.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 14th day of August, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and
Assessments.*

The minutes of the meeting held August 4, 1877, were read and approved.

The SECRETARY presented communications as follows, viz :

From Board of Police Justices, submitting estimate for the year 1878.

Clerk of the Common Council, submitting estimate for the year 1878.

Department of Public Parks, dated July 21, 1877, asking for the transfer of an appropriation.

Department of Public Works, dated August 14, 1877, requiring the issue of Revenue Bonds.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment by provisions of section 112 of chapter 335 of the Laws of 1873, the Comptroller be, and he is hereby, authorized to issue from time to time as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "New York County Court House Stock No. 5," as authorized by section 7, chapter 583, Laws of 1871, one hundred thousand dollars (\$100,000).

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Board of Aldermen—3.

Negative—The President of the Department of Taxes and Assessments—1.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of fifteen thousand dollars, in pursuance of Chapter 447, Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented communications from the following charitable institutions, asking for appropriations from the Excise Fund, viz.:

New York Society for the Prevention of Cruelty to Children.
 New York Ear Dispensary.
 West Side German Dispensary.
 Midnight Mission.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented a communication from the Board of Health, inclosing the report on proposed transfer of the Hospitals for Contagious Diseases from Blackwell's Island to North Brothers' Island.

Remarks were made by Professor Chandler, Dr. Janeway, of the Board of Health, and Commissioner Thomas S. Brennan, of the Department of Charities and Correction.

On motion, the matter was laid over for future consideration.

The CHAIRMAN presented communications from Theodore Roosevelt, of the State Board of Charities, dated July 7 and 30, 1877; also a report by the Commissioners of Charities and Correction.

Which report, on motion of the Comptroller, was ordered to be printed in the minutes, viz.:

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, }
 COMMISSIONERS' OFFICE, 66 THIRD AVENUE, }
 NEW YORK, August 20, 1877. }

Hon. SMITH ELY, JR.,

Chairman Board of Estimate and Apportionment:

SIR—I have the honor to report to the Honorable Board of Estimate and Apportionment, that on the 18th of July, 1877, a communication was received from Hon. John Kelly, Comptroller, inclosing a note from Mr. Theodore Roosevelt, relative to a farm near Peekskill, of about 132 acres, as being well adapted for an Insane Asylum, to which the following reply was sent :

Hon. JOHN KELLY,

Comptroller :

SIR—In reply to your favor of 10th instant, inclosing note

from Mr. Theodore Roosevelt, relative to a farm near Peekskill, of about 132 acres, which he offers as well adapted to be used for an Insane Asylum, I am directed to state, that the Commissioners are unanimously of opinion that this location is not eligible for the purpose, and that it is not expedient to take the matter into consideration.

By order,

JOSHUA PHILLIPS,

Secretary.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

WEDNESDAY, SEPTEMBER 5, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, Sept. 4, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City

of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Wednesday, September 5, 1877, at 1 o'clock P. M., for the purpose of transacting such business as may come before the Board.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
September 3, 1877. }

Hon. SMITH ELY, Jr., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Wednesday, the 5th inst., at 1 o'clock P. M., for the transaction of such business as may come before said Board.

Very respectfully,
JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 4th day of September, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held August 15, 1877, were read and approved.

The CHAIRMAN presented a communication from the Department of Public Works requiring the issue of "Croton water-main Stock" to the amount of \$168,000.

Which was referred to, and the original papers sent to the Comptroller.

The COMPTROLLER presented the following report :

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 September 5, 1877. }

To the Board of Estimate and Apportionment :—

At a meeting of the Board of Estimate and Apportionment, held August 4, 1877, an application by the Finance Committee of the Woman's Hospital, for an appropriation from the Excise Fund, of \$7,000, for furnishing and repairing "Pavilions," was referred to the Comptroller, and he now respectfully reports that, in company with the President of the Department of Taxes and Assessments, he has made a personal examination of that Institution, and believes that it is one which is extremely useful to the poor of this city, and worthy of support.

It appears that the officers of the Woman's Hospital have received large contributions recently from private citizens, for the purpose of erecting new pavilions, and extending the bene-

fits of the institution, and that the money for which they ask an appropriation from the "Excise Fund" is needed to enable them to make their charity more effective and beneficial to the poor, as they cannot secure the means required from private sources.

The COMPTROLLER respectfully submits this report for such further action of the Board as may be deemed advisable.

JOHN KELLY,
Comptroller.

Which was recommitted to the Comptroller to procure the opinion of the Counsel to the Corporation, as to the power of the Board of Estimate and Apportionment to make such an appropriation.

The CHAIRMAN presented communications from "The Ladies' Society of St. Paul's German Lutheran Church" and "The Five Points Mission," asking for appropriations from the Excise Fund.

Which were referred to, and original papers sent to the Comptroller.

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, }
COMMISSIONERS' OFFICE, 66 THIRD AVENUE, }
NEW YORK, August 31, 1877. }

HON. SMITH ELY, Jr.,

Chairman Board of Estimate and Apportionment :

SIR—I respectfully transmit the following proceedings of the Board of Commissioners of Public Charities and Correction, adopted at a meeting held this day :

Resolved, That the Secretary address a communication to the Honorable Board of Apportionment, requesting them to transfer \$10,000, the amount appropriated for pavilions at Blackwell's Island, to an account for the erection of two pavilions on Hart's Island.

By order.

JOSHUA PHILLIPS,

Secretary.

And offered for adoption the following resolution :

Resolved, That the title and use of the appropriation of \$10,000 made to the Department of Public Charities and Correction for 1877, " For three Pavilions, Blackwell's Island," be and is hereby changed to read : " For the erection of two Pavilions on Hart's Island."

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

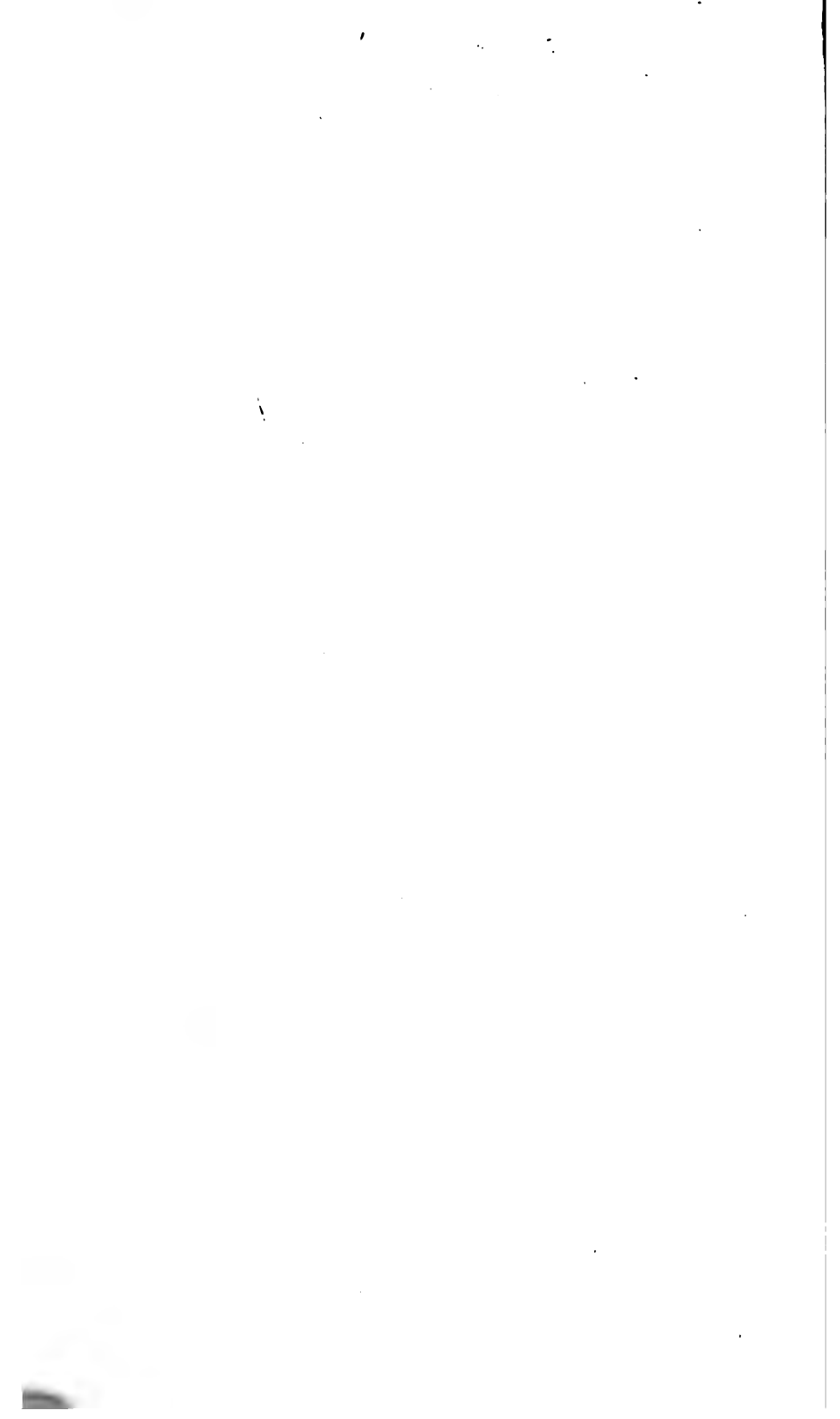
Departmental Estimates were presented from " The Health Department," " District Attorney " and " Surrogate's Office."

Which were referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, SEPTEMBER 10, 1877—1 o'clock P. M.

The Board met pursuant to the following call:

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, Sept. 8, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City

of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, September 10, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated September 8, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
September 8, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Monday, the 10th instant, at 1 o'clock P. M., for the purpose of transacting any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 10th day of September, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent—HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held September 5, 1877, were read and approved.

By unanimous consent the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of "Croton Water Stock," "Croton Water Main Stock," and "Revenue Bonds."

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional Croton Water Stock," as authorized by chapters 56 and 328, Laws of 1871, and on account of requisition of the Department of Public Works, of April 21, 1877, to the amount of fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water Main Stock," as authorized by chapter 477, Laws of 1875, and on account of requisition of the Department of Public Works, of March, 22, 1877, to the amount of fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC PARKS,	}
36 Union Square, (East),	
NEW YORK, July 21, 1877.	

To the Board of Estimate and Apportionment :

GENTLEMEN,—At a meeting of the Board of Commissioners of this Department, held on the 18th day of July inst., the following resolution was adopted :

Resolved, That the President be and he is hereby requested to make application to the Board of Estimate and Apportionment for the transfer of six hundred and twenty-five (\$625) dollars from the appropriation for "Maintenance of Parks and Places, 1875," to the appropriation for "Maintenance of Parks and Places, 1876," to enable said bill of the New York Mutual Gas Light Company to be paid.

The bill above referred to is for balance of rent for the two quarters ending August 1 and November 1, 1876, of the offices occupied by the Department at 36 Union Square.

I would respectfully request that a transfer be made to pay such balance.

Respectfully,

WM. R. MARTIN,
President D. P. P.

And offered for adoption the following resolution :

Resolved, That the sum of six hundred and twenty-five dollars is hereby transferred from the appropriation for "Maintenance and Government of Parks and Places," 1875, which is in excess of the amount required for the objects and purposes thereof, to the appropriation for "Maintenance and Government of Parks and Places," 1876, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of four hundred and fifty-five dollars and one cent is hereby transferred from the appropriation for "The Shepherd's Fold," 1877, which is in excess of the amount required for the objects and purposes thereof, to the appropriation for "Willard Asylum for the Insane," 1877, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of one hundred and eighty-seven dollars and fifty cents is hereby transferred from the appropriation for "Rents (leases in force)," 1877, which is in excess of the amount required for the objects and purposes thereof, to the appropriation for "Armories and Drill-rooms—Rent of," 1877, which is insufficient (to pay the first quarter's rent of premises known as Morrisania Hall, on Railroad avenue, between One hundred and sixty-sixth and One hundred and sixty-seventh Streets, leased as an Armory and Drill-room for Companies "A," "G," and "K," Twenty-seventh Regiment, N. G. S. N. Y.,

for two years from January 1, 1877, at a rent of \$750 per annum).

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of sixty dollars is hereby transferred from the appropriation for "Contingencies—Comptroller's Office," 1874, which is in excess of the amount required for the objects and purposes thereof, to the appropriation "for Contingencies—Comptroller's Office," 1873, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote .

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.*

The COMPTROLLER presented the following communication, referred to him at meeting August 15, 1877 :

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, August 14, 1877.

Hon. SMITH ELY, Jr., Mayor,

Chairman Board of Estimate and Apportionment :

SIR—In order to meet the expenses incurred or to be incurred in applying water-meters in accordance with Sec. 73, Chap. 335, Laws of 1873, requisition is hereby made for the issue of Revenue Bonds, as authorized by Sec. 5, Chap. 213, Laws of 1871, to the amount of twenty-five thousand dollars (\$25,000), in anticipation of the collection of moneys for expenses so incurred ; the moneys raised from such bonds to be applied exclusively to the payment of said expenses.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Revenue Bonds" to the amount of \$2500, as authorized by Sec. 5 of Chapter 213, Laws of 1871, to meet the expenses incurred or to be incurred in applying water-meters to buildings, etc., in which water is furnished for business consumption, as provided in Sec. 73 of Chapter 335, Laws of 1873, and on account of requisition of the Commissioner of Public Works, of August 14, 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
and the President of the Department of Taxes and
Assessments—3.*

The CHAIRMAN presented a communication from the Police Department, dated September 7, 1877, consenting to the transfer of an appropriation of \$3,500 from "Salaries—Police Department," 1875.

Which was referred to, and original sent to the Comptroller.

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, }
COMMISSIONERS' OFFICE, 66 THIRD AVENUE, }
NEW YORK, September 10, 1877. }

Hon. SMITH ELY, JR. :

Dear Sir—The Board respectfully request the immediate transfer of \$4,000 from the appropriation for "Repairs to Buildings and Apparatus," of 1876, to the appropriation for the Maternity Hospital on Blackwell's Island.

Respectfully,

ISAAC H. BAILEY,
TOWNSEND COX.

And offered for adoption the following resolution :

Resolved. That the sum of \$4,000 be, and the same is hereby, transferred from the appropriation included in the appro-

priation for "Public Charities and Corrections," for "Repairs and Alterations to Buildings and Apparatus," 1877, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation "Public Charities and Correction," for the Maternity Hospital on Blackwell's Island, 1877, for which the same is required.

The CHAIRMAN put the question whether the Board would agree with said resolutions.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and Assess-
ments—3.*

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, September 5, 1877.

Hon. SMITH ELY, JR.,

Mayor and Chairman Board of Estimate and Apportionment :

Sir—It is of the utmost importance that the work of repairing our street pavements be continued to the end of the season, but this can only be done if additional means are granted for that purpose. The sum of \$25,000 can be spared from the appropriation for "Lamps and Gas," for 1877, and that amount will enable the Department to make many urgent repairs. Otherwise the appropriation will soon be exhausted, and it will be necessary to largely reduce the present repair force at once.

I would, therefore, request that the said sum of twenty-five thousand dollars (\$25,000) be transferred from the appropriation for "Lamps and Gas," for 1877, to the appropriation for "Repairs and Renewals of Pavements," for 1877.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of \$25,000 be, and the same is hereby, transferred from the appropriation, "Lamps and Gas," 1877, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation, "Repairs and Renewals of Pavements," 1877, the amount of said appropriation being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

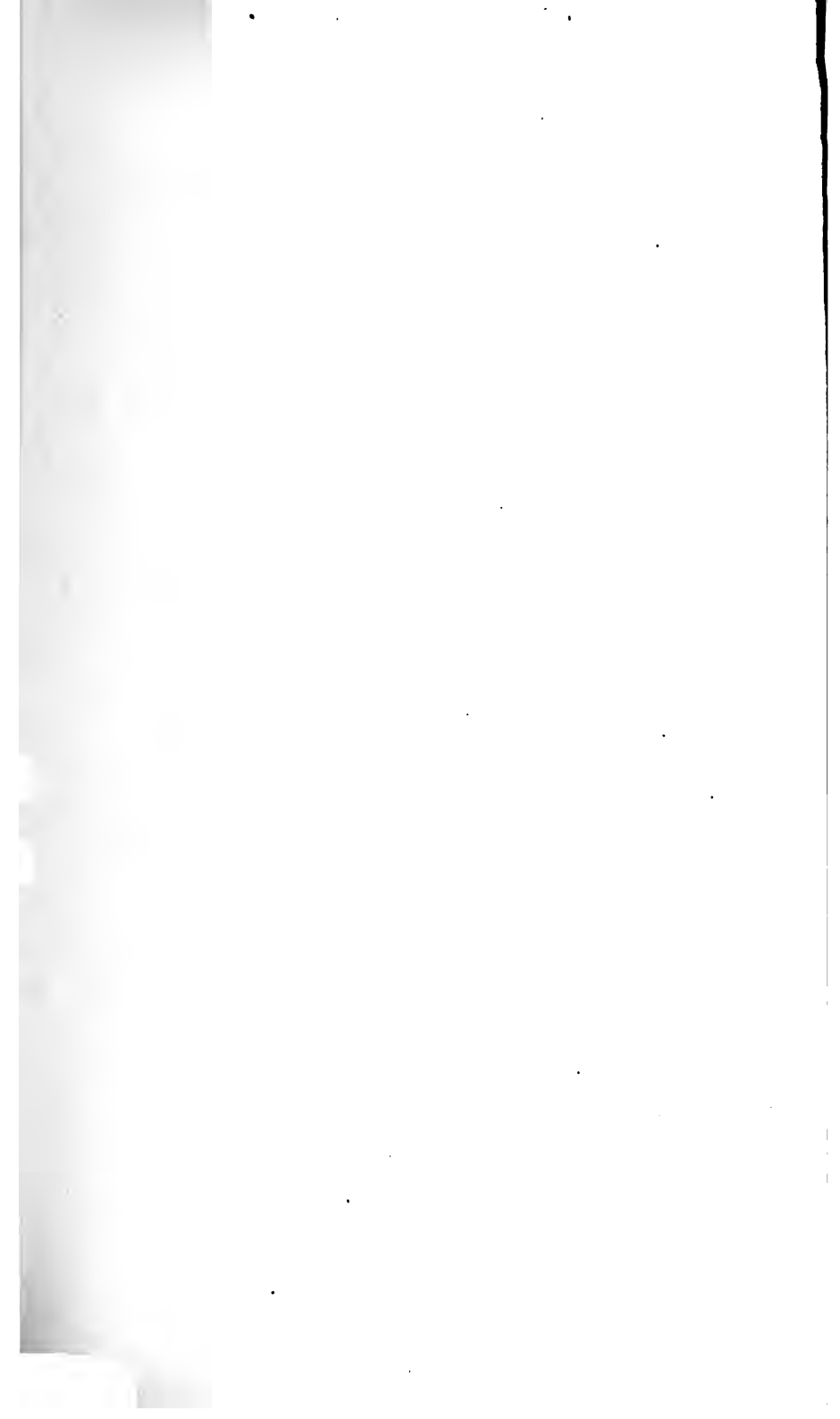
Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

FRIDAY, SEPTEMBER 14, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, Sept. 13, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of

Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, September 14, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated September 13, 1877.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 September 13, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Friday, the 14th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$13,500 "Assessment Bonds," for improving and constructing Riverside Avenue, under chapter 447, Laws of 1876, and for the transaction of such other business as may come before the Board.

Very respectfully,

JOHN KELLY,

Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 13th day of September, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D. PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held September 10, 1877, were read and approved.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds" for the sum of thirteen thousand five hundred dollars, in pursuance of chapter 447, Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER presented communications relating to the Woman's Hospital.

Which were referred back to the Comptroller.

The Secretary presented a communication from the New York Society for the Prevention of Cruelty to Children, dated September 11, 1877, asking for an appropriation from the Excise Fund.

Which was referred to, and the original sent to the Comptroller.

The Secretary presented a communication from the Department of Public Parks, dated September 12, 1877, asking for the transfer of \$2,478 from the appropriation "Maintenance and Government of Parks and Places, 1874," to an appropriation to pay judgments obtained by certain employees of said Department.

Which was referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

WEDNESDAY, SEPTEMBER 19, 1877—1 o'clock P. M.

The Board met pursuant to the following call:

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, Sept. 18, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 333, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby

called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Wednesday, September 19, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated September 8, 1877.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 September 18, 1877. }

Hon. SMITH ELY, JR., *Mayor :*

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Wednesday, the 19th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$25 000 "Museums of Art and Natural History Stock," and acting on any other business that may come before the Board.

Very respectfully,

JOHN KELLY,

Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 18th day of September, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D. PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURBOY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held September 14, 1877, were read and approved.

The COMPTROLLER moved that the resolution transferring \$4,000 to the "Department of Public Charities and Correction," for the Maternity Hospital on Blackwell's Island, adopted at meeting of September 10, 1877, be reconsidered.

Which was agreed to.

Whereupon the COMPTROLLER offered for adoption the following resolution in substitution :

Resolved, That the sum of \$4,000 be, and the same is hereby transferred from the appropriation included in the appropriation for Public Charities and Correction, "for Repairs and Alterations to Buildings and Apparatus," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation, "Public Charities and Correction," for the Maternity Hospital on Blackwell's Island, 1877, for which the same is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented a communication from the Society for the Reformation of Juvenile Delinquents, dated September 18, 1877, asking for an appropriation.

Which was referred to, and original paper sent to the Comptroller.

The COMPTROLLER presented the following communications :—

CERTIFICATE.

Satisfactory proof having been made before the Commission, appointed in and by Chapter 429, of the Laws of 1876, that the premises situated on the south side of Fifteenth Street, between Irving Place and Third Avenue, and known as Nillson Hall, Nos. 130, 132 and 134 East Fifteenth Street, have been actually used and occupied as an Armory and Drill Rooms, for and by an organization of the National Guard of the State of New York, between the first day of January, eighteen hundred and seventy-one, and the first day of May, eighteen hundred and seventy-six, to wit : For and during the entire period, between January 1, 1873, and May 1, 1874, and that no payment or compensation for such use and occupation thereof for said period has been made ; and the said premises having been examined personally by a majority of the said Commission :

The undersigned Commissioners, appointed by and under the said Chapter, having reached a determination on the fifteenth day of September, eighteen hundred and seventy-

seven as to the fair and reasonable compensation for the aforesaid use and occupation thereof, do hereby certify and report, in pursuance thereof, that they have determined that for the said use and occupation of the said premises, during such period as has not been paid for, namely: From January 1, 1873, to May 1, 1874, in all, for the period of one year and one-third of a year, the aggregate compensation for the said period shall be eight thousand six hundred and sixty-six dollars (\$8,666.00).

Dated New York, September 17, 1877.

SMITH ELY, JR.,

Mayor of the City of New York.

JOHN KELLY,

Comptroller of the City of New York.

GEO. H. ANDREWS,

*Commissioner of the Department of Taxes
and Assessments of the City of New York.*

DEPARTMENT OF FINANCE—COMPTROLLER'S OFFICE. }
NEW YORK, September 19, 1877.

To the Board of Estimate and Apportionment:

The Commissioners having the authority conferred upon them by the provisions of Chapter 429, Laws of 1876, to determine the amount of a fair and reasonable compensation for the actual use and occupation of any building or buildings in the City of New York, as Armories and Drill Rooms, for any Regiment or other organization of the National Guard of the State of New York, between January 1, 1871, and May 1, 1876, have filed in the Comptroller's Office, on September 18, 1877, a Report and Certificate, in writing, of their determination upon the following claim, brought before them pursuant to said Act, to wit:—

For rent of building on the south side of Fifteenth Street,

between Irving Place and Third Avenue, known as Nos. 130, 132 and 134 East Fifteenth Street, from January 1, 1873, to May 1, 1876, with interest and taxes.

The said Commissioners have determined, that, for the use and occupation of the said premises, by an organization of the National Guard of the State of New York, during such period as has not been paid for, namely, from January 1, 1873, to May 1, 1874, in all for the period of one year and four months, the aggregate compensation for the said period shall be eight thousand six hundred and sixty-six dollars (\$8,666). The claim for rent, interest and taxes amounted to \$60,142.14.

Respectfully submitted,

JOHN KELLY,

Comptroller.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of " Bonds of the Mayor, Aldermen and Commonalty of the City of New York," and " Museums of Art and Natural History Stock."

The COMPTROLLER offered for adoption the following resolution :

Resolved, That, in pursuance of the authority conferred upon the Board of Estimate and Apportionment, by the provisions of Section 112, Chapter 335, Laws of 1873, the Comptroller be, and he is hereby, authorized to issue Bonds of the Mayor, Aldermen and Commonalty of the City of New York, bearing interest at a rate not exceeding seven per cent. per annum, and payable at a period not to exceed three years from the date thereof, the amount certified and reported by the Commissioners, appointed by and designated under Chapter 429, Laws of 1876, as determined by them to be paid as compensation for the

actual use and occupation of the following premises as an Armory and Drill Rooms : Building on the south side of Fifteenth Street, between Irving Place and Third Avenue, known as Nos. 130, 132 and 134 East Fifteenth Street, from January 1, 1873, to May 1, 1874, eighty-six hundred and sixty-six dollars (\$8,666).

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative, by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER presented the following communication :

The Board of Governors of the Woman's Hospital apply to the Board of Estimate and Apportionment for a *per capita* allowance from the Excise moneys, for the poor and destitute persons actually supported, treated and cared for, gratuitously, by the Board of Governors of the Woman's Hospital, as stated in the last Annual Report of said Board, page 33, where it appears that 348 patients have been treated during the past year in the wards of the hospital, and 3,500 at the clinics of the outdoor service—making for the last year 3,848 patients. The regulations of the Board for the daily clinics is found on page 23, articles 25 and 26, and the provision that all surgical operations

and treatment, and all medical treatment, shall be gratuitous, is found on page 21, article 21.

Respectfully, yours,

A. R. WETMORE,

E. C. BENEDICT,

Committee Board of Governors.

September 12, 1877.

And offered for adoption the following resolution :

Resolved, That, in pursuance of the provisions of Chapter 221 of the Laws of 1875, the sum of sixty-seven hundred and thirty-four dollars is hereby appropriated from the Excise moneys to the "Woman's Hospital of the State of New York," an institution of the City of New York, which "gratuitously aids, supports and assists the poor," said appropriation being made in accordance with the opinion of the Counsel to the Corporation of September 13, 1877, as a *per capita* allowance for the poor and destitute persons actually supported, treated and cared for in said hospital, as follows :

Average number of poor treated and cared for during

the years 1876-7, 3,848, at \$1.75 each.... \$6,734 00

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote .

Affirmative—The Mayor of the City of New York (Chairman),
the-Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That that the Comptroller be and is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Museums of Art and Natural History Stock," authorized by chapter 290, Laws of 1871, amounting to twenty-five thousand dollars, in full of requisition of the Department of Public Parks, dated September 9, 1875.

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

The CHAIRMAN presented a communication from the Colored Home, asking for an appropriation.

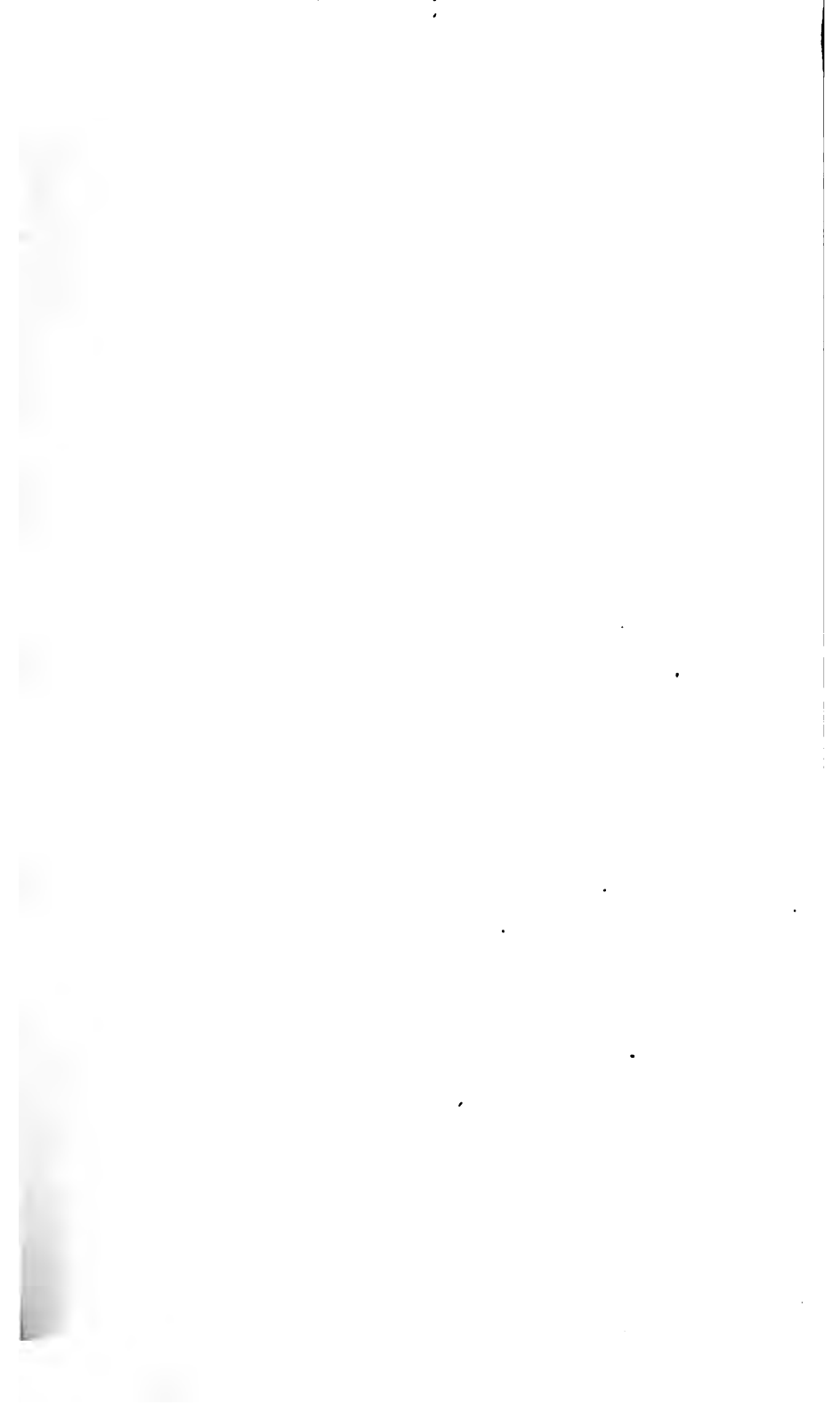
Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from the Board of Aldermen, relating to the sufferers at the fire at Tenth Avenue and Thirty-fifth Street.

Which was referred to, and original paper sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

FRIDAY, SEPTEMBER 28, 1877—1 o'clock P. M.

The Board met in pursuance of the following call:

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, Sept. 27, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City

of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, September 28 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated September 27, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
September 27, 1877. }

Hon. SMITH ELY, Jr., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Friday, the 28th instant, at 1 o'clock P. M., for the purpose of transacting any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 27th day of September, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PUBROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held September 19, 1877, were read and approved.

The Comptroller presented the following communication :

DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION, }
 COMMISSIONERS' OFFICE, 66 THIRD AVENUE, }
 NEW YORK, Sept. 21, 1877. }

Hon. SMITH ELY, JR.,

Chairman Board of Estimate and Apportionment :

SIR,—I respectfully transmit the following proceedings of the Board of Commissioners of Public Charities and Correction, adopted at a meeting held this day :

Resolved, That the Secretary of this Board address a communication to the Honorable Board of Apportionment, requesting a transfer of \$4,000 from the unexpended balance for "Repairs to Buildings and Apparatus," 1876, to be used for the payment of salaries of Guards, Keepers, &c.

By order,

JOSHUA PHILLIPS,

Secretary.

EXECUTIVE DEPARTMENT—CITY HALL, }
 NEW YORK, , 1877. }

I hereby assent to the transfer of five hundred dollars from

the appropriation for "Contingencies—Mayor's Office," 1877
to "Salaries—Department Charities and Correction,"

SMITH ELY, JR.,

Mayor.

And offered for adoption the following resolution :

Resolved, That the sum of forty-five hundred dollars is hereby transferred from the following appropriations, which are in excess of the amount required for the purposes and objects thereof, viz. :

"Public Charities and Correction—For Repairs to Buildings and Apparatus," 1876		\$4,000 00
"Contingencies—Mayor's Office," 1877		500 00
Total		<u>\$4,500 00</u>

To the appropriation to the Department of Charities and Correction for 1877, "For Salaries, &c.," which is insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York and the
President of the Board of Aldermen—3.

Negative—The President of the Department of Taxes and Assessments—1.

The COMPTROLLER presented the following communication :

DEPARTMENT OF FINANCE—COMPTROLLER'S OFFICE, }
NEW YORK, September 28, 1877, }

To the Board of Estimate and Apportionment :

A resolution of the Board of Aldermen requesting the Board

of Estimate and Apportionment to ascertain and report what steps, if any, can be taken to appropriate a sum of money for the relief of the poor families who have lost all their effects by the late fire at Tenth Avenue and Thirty-fifth street, having been referred to the Comptroller at the last meeting, I respectfully report, that no fund exists out of which such an appropriation can be made.

The Board of Estimate and Apportionment is restricted by the Charter from making any appropriation except for certain specific purposes, and the amounts required for conducting the business of the city by the various Departments, and therefore cannot appropriate money for this purpose, whatever sympathy may be felt for the unfortunate sufferers from fire.

Very respectfully,

JOHN KELLY,
Comptroller.

And offered for adoption the following resolution :

Resolved, That the Comptroller's report upon the resolution of the Board of Aldermen be transmitted to that Board by the Secretary.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote .

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.

By unanimous consent, the rule adopted at meeting of June 28, 1874, relating to calls of meetings, was suspended in order to act upon the issue of "City Improvement Stock," "Revenue Bonds," "Additional New Croton Aqueduct Stock."

The COMPTROLLER presented the following communications :

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }

NEW YORK, September 14, 1877.

Hon. JOHN KELLY, *Comptroller*:

Sir,—Your communication of 11th inst., in regard to the widening of the Boulevard, between One hundred and seventh and One hundred and eighth Streets, is received.

The law under which the Commissioners acted in this matter in assessing the city for one-half of the improvement, is section 1, chapter 920, Laws of 1869. The same act, section 2, also provides for the payment of the assessment upon the city, by issuing stock to be denominated "City Improvement Stock," which shall be redeemable within twenty years, and bear interest at a rate not to exceed seven per cent. per annum.

I am, sir, yours, respectfully,

W. C. WHITNEY,

Counsel to the Corporation.

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, September 28, 1877.

Hon. JOHN KELLY,

Comptroller :

Sir,—Your communication of the 20th inst., inquiring under what provision of law the city is assessed for one-half the expense of opening One hundred and seventy-fifth Street, from

Kingsbridge Road to Tenth Avenue, and of widening One hundred and tenth Street, from Eighth Avenue to a point 250 feet west of Eighth Avenue, is received.

Chapter 920, Laws 1869, Sections 1 and 2, provides for both the assessments upon the city and the issuance of stock, to be denominated "City Improvement Stock," to pay said assessment.

I am, sir,

Yours respectfully,

W. C. WHITNEY,

Counsel to the Corporation.

FINANCE DEPARTMENT—COMPTROLLER'S OFFICE, }
September , 1877. }

To the Board of Estimate and Apportionment :

The Commissioners of Estimate and Assessment appointed by the Supreme Court for opening and widening certain streets and avenues, having assessed the Mayor, Aldermen and Commonalty of the City of New York for one-half of the expense of said improvements, and the reports of the Commissioners thereon having been confirmed by the said court, the authority of the Board of Estimate and Apportionment is now required for the issue of bonds to provide for the payment of assessments on the city.

The improvements referred to are as follows :

Widening the Boulevard, between One hundred and seventh and One hundred and Eighth Streets. Commissioners appointed May 2, 1874. Report confirmed May 19, 1877. Amount of assessment on the Mayor, Aldermen and Commonalty of the City of New York..... \$8,450 80

Widening One hundred and tenth Street, from Eighth Avenue, 250 feet west. Commissioners appointed May 2, 1874. Report confirmed April 17, 1877. Amount of Assessment on the Mayor, Aldermen and Commonalty of the City of New York.....	10,692 11
Opening One hundred and seventy-fifth Street, from Kingsbridge Road to Tenth Avenue. Commissioners appointed October 28, 1875. Report confirmed April 18, 1877. Amount of assessment on the Mayor, Aldermen and Commonalty of the City of New York	34,824 46
Total	<u>\$53,967 37</u>

The law under which the Commissioners acted, in assessing the city for one-half of the expenses of these improvements, is section 1, of chapter 920, Laws of 1869, and section 2 of the same act, also provides for the payment of the assessments upon the city by the issue of stocks to be denominated "City Improvement Stock," as stated in the subjoined communications from the Counsel to the Corporation.

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "City Improvement Stock," as authorized by section 2, chapter 920, Laws of 1869, amounting to fifty-three thousand nine hundred and sixty-seven

dollars and thirty-seven cents, for the purpose of paying the amount assessed upon the Mayor, Aldermen and Commonalty of the City of New York, under the provisions of section 1 of chapter 920, Laws of 1869, for the following improvements, to wit :

Widening the Boulevard, between One hundred and seventh and One hundred and eighth Streets, confirmed May 19, 1877.....	\$8,450 80
Widening One hundred and tenth Street, from Eighth Avenue 250 feet west, confirmed April 17, 1877.....	10,692 11
Opening One hundred and seventy-fifth Street, from Kingsbridge Road to Tenth Avenue, confirmed April 18, 1877.....	34,824 46
Total	<u>\$53,967 37</u>

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Board of Aldermen—3.*

Negative—The President of the Department of Taxes and Assessments—1.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Revenue Bonds," to the amount of one thousand dollars, as author-

ized by section 5 of chapter 213, Laws of 1871, to meet the expenses incurred or to be incurred in applying water meters to buildings, etc., in which water is furnished for business consumption, as provided in section 73 of chapter 335, Laws of 1873, and on account of requisition of the Commissioners of Public Works, of August 14, 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue Revenue Bonds of the City of New York, authorized by chapter 418, Laws of 1877, for the sum of one thousand and twenty-four dollars and fifty cents, payable in 1878, and at such rate of interest as he may determine, not exceeding seven per cent. per annum, being the amount required, pursuant to said act, to adjust and pay the claim of Stephen Merritt, for services and materials furnished in burying members of the National Guard, State of New York, killed in suppressing a riot in the City of New York on the 12th of July, 1871.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York ; the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of nine thousand three hundred and eighty-nine dollars and fourteen cents be, and the same is, hereby, appropriated from the Excise Fund to the " Institution of Mercy," for the support of 511 children in said institution, for the quarter ending August 31, 1877, aggregating 32,862 days, at \$2 per week, being at the rate of about 28, 57-100 cents per day for the support of each child ; the appropriation being made in accordance with with the opinion of the Counsel to the Corporation, dated January 16, 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of four hundred and sixty-eight dollars be, and the same is hereby, appropriated from the Excise Fund, for the support of certain inmates of the "New York Infirmary for Women and Children," from July 1 to August 1, 1877, pursuant to the provisions of chapter 101, Laws of 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue at such rate of interest as he may determine, not exceeding seven per cent. per annum, stock of the City of New York, as authorized by chapter 278, Laws of 1877, and to be denominated "Additional New Croton Aqueduct Stock," to an amount not exceeding eighty-one hundred and sixty-five dollars and fifty-seven cents.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote ;

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER offered for adoption the following reso-
lution :

*Resolved, That the sum of fifty-five hundred and forty-eight
dollars and two cents be, and the same is hereby, trans-
ferred and appropriated from the Excise Fund to the
“ Foundling Asylum of the Sisters of Charity,” in the
City of New York, being the amount necessary to pay for
the support of seventy-nine “ homeless and needy mothers
with nursing infants” in said institution, from March 15 to
September 1, 1877, aggregating 308 months and 7 days, at
\$18 per month, pursuant to Chapter 43, Laws of 1877.*

The CHAIRMAN put the question whether the Board would
agree with said resolutions.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and Assess-
ments—4.*

The COMPTROLLER presented the following report :

DEPARTMENT OF FINANCE—COMPTROLLER'S OFFICE, }
NEW YORK, September 28, 1877. }

To the Board of Estimate and Apportionment :

The preamble and resolutions of the Department of Public

Parks, dated September 12, 1877, requesting the Board of Estimate and Apportionment to transfer the sum of \$2,478 from the appropriation for "Maintenance and Government of Parks and Places," 1874, to an appropriation to pay certain judgments obtained against the city for that amount, having been referred to the Comptroller, I respectfully report that a transfer from an unexpended balance of appropriation of that year should not, in my opinion, be made, as the balance on the books does not represent money actually in the treasury.

For the payment of said judgments other arrangements are now under consideration.

Very respectfully,

JOHN KELLY,
Comptroller.

Which was adopted.

The SECRETARY presented a communication from the Department of Public Parks, asking for the transfer of an appropriation.

Which was referred to, and original paper sent to the Comptroller.

The CHAIRMAN presented a communication from the Board of Education, requesting the authority to pay certain bills incurred by School Trustees in 1876, from any unexpended balance of appropriation of said year, to the extent of not exceeding \$3,000.

Which was referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented communications from the "Central Dispensary," and "The Convent of the Good Shepherd," ask-

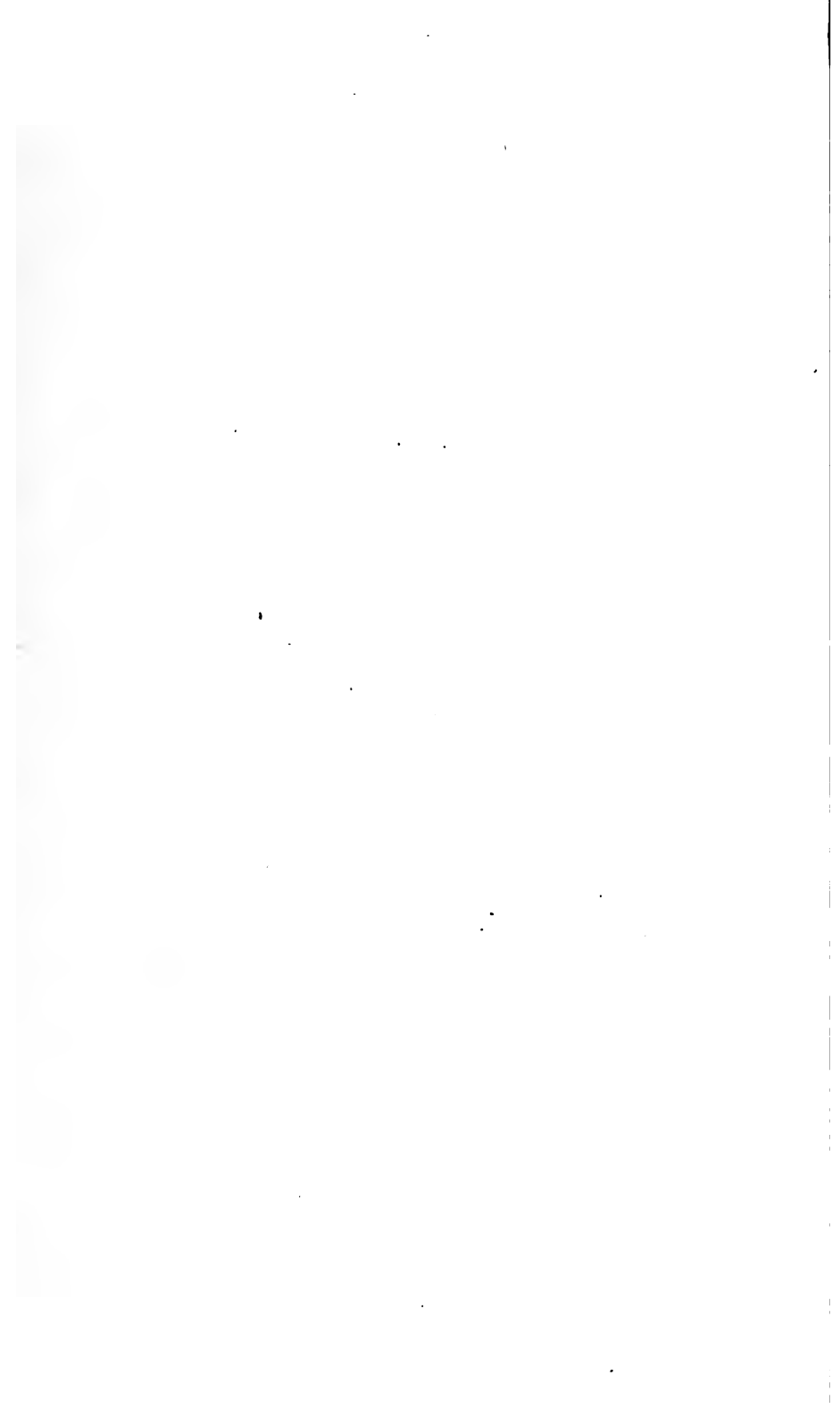
ing for an appropriation from the Excise Fund ; also a communication from Walter Gibson in relation to the "Peabody Home."

Which were referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, OCTOBER 8, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, October 6, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the city of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and

apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Monday, October 8, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated October 6, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
October 6 1877. }

Hon. SMITH ELY, Jr., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, on Monday, 8th instant, at 1 o'clock P. M., for the purpose of authorizing the reissue of Assessment Bonds, falling due November 1, 1877, and acting on any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 6th day of October, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
 JOHN KELLY, *the Comptroller of the City of New York* ;
 HENRY D. PURBOY, *the President of the Board of Aldermen*.
 JOHN WHEELER, *the President of the Department of Taxes and Assessments*.

The minutes of the meeting held September 28, 1877, were read and approved.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the title of the appropriation " Bond of Board of Education, Town of West Farms," heretofore made by this Board for the year 1877, be changed to " Bond of Board of Education, Town of Morrisania," 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER presented the following communication :

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 October , 1877. }

To the Board of Estimate and Apportionment :

Section 3 of chapter 756 of the Laws of 1873, provides as follows :

" SECTION 3. If, at any time hereafter, the amount in the

treasury of the City of New York, derived from collections of assessments, shall be insufficient to meet and pay when they become due and payable, any bonds issued by the Mayor, Aldermen, and Commonalty of the City of New York, for expenditures incurred on public improvements, payable in whole or in part from assessments, then it shall be lawful for the Comptroller, and he is hereby authorized to issue like bonds for an amount sufficient to pay, and from the proceeds thereof to pay the bonds so falling due as aforesaid."

On the 1st day of November, 1877, there will become due and payable bonds of the corporation of the City of New York, of the class provided for in the foregoing provision of law, amounting to the sum of \$4,741,700, as follows:

RATE OF INTEREST.	TITLE OF BONDS.	AMOUNT.
4 per cent.	Assessment Bonds.	\$100,000 00
6 per cent.	"	352 900 00
7 per cent.	"	2,986,100 00
6 per cent.	Assessment Fund Bonds.	197,000 00
7 per cent.	"	637,000 00
7 per cent.	Street Improvement Fund Bonds.	44,500 00
7 per cent.	Department of Parks Improvement Bonds.	424,200 00
	Total.	\$4,741,700 00

A large amount of assessments for street improvements are in arrears, and collections of assessments will be insufficient to redeem the aforesaid bonds when they become due and payable on November 1, 1877. For this reason it is necessary "to issue like bonds for an amount sufficient to pay, and from the proceeds thereof, to pay the bonds so falling due as aforesaid," as provided in the foregoing statute; and I now submit a resolution for that purpose.

The fund derived from the collection of assessments for street improvements is insufficient to pay assessment bonds when they

become due and payable, in a great measure on account of "vacations" of assessments by the courts, "remissions of assessments," and "errors" therein, and also on account of expenses of street improvements payable by the city; for which deficiency the authority of the Legislature will be required to issue long bonds for the redemption of an equal amount of assessment bonds. This subject has been previously referred to, and particularly in the Comptroller's last annual report for the year ending August 1, 1877.

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That the Comptroller be, and is hereby authorized, in pursuance of the provision of law contained in section 3 of chapter 756 of the Laws of 1873, to issue bonds amounting to the sum of four millions seven hundred and forty-one thousand seven hundred dollars, at such rates of interest, not exceeding seven per cent. per annum, as he may determine, payable at such times, not exceeding five years from the date of their issue, and redeemable by the Comptroller after the expiration of such period from the date of issue as he shall deem expedient, the said bonds so authorized to be issued, to be for an equal amount of like bonds falling due on the first day of November, 1877, which are to be paid from the proceeds thereof, as follows :

" Assessment Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, and chapter 580, Laws of 1872, to pay like bonds, falling due November 1, 1877, as aforesaid..... ..\$3,439,000 00

" Assessment Fund Bonds of the Corporation of the City of New York," authorized by chapter 579, Laws of 1853, to pay like bonds, falling due November 1, 1877, as aforesaid.....	834,000 00
" Street Improvement Fund Bonds of the Corporation of the City of New York," authorized by chapter 573, Laws of 1853, to pay like bonds, falling due November 1, 1877, as aforesaid.....	44,500 00
" Department of Parks Improvement Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, chapter 697, Laws of 1867, and chapter 580, Laws of 1872, to pay like bonds, falling due November 1, 1877, as aforesaid.....	424,200 00
Total.....	<u><u>\$4,741,700 00</u></u>

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York; the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented communications from the West Side Relief Association, of October 2, and the Harlem Dispensary, of October 3, asking for an appropriation from the Excise Fund; also a report from the Mount Sinai Hospital.

Which were referred to, and original papers sent to the Comptroller.

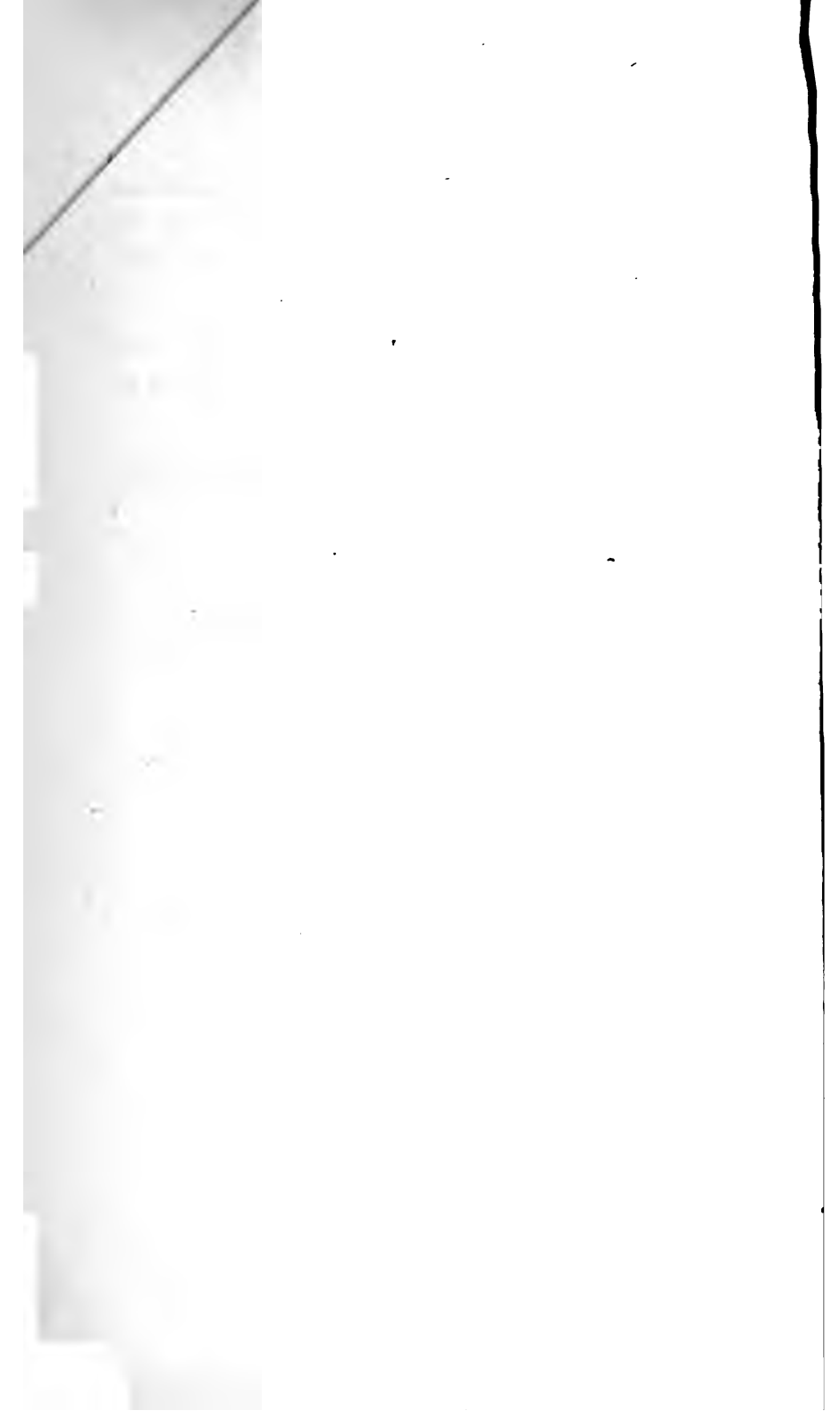
The Departmental Estimates of the Board the Department of Taxes and Assessments received, and were referred to, and originals sent to the Comptroller.

The CHAIRMAN presented a communication from the Police Department, dated September 28, asking for the transfer of an appropriation.

Which was referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

FRIDAY, OCTOBER 12, 1877—1 o'clock P. M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, OCTOBER 12, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Alder-

men, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, October 12, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller of October 11, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
October 11, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—Your are requested to call a meeting of the Board of Estimate and Apportionment on Friday, the 12th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$10,000 "Assessment Bonds," for improving and constructing Riverside Avenue, and for the transaction of any business that may come before the Board.

Very respectfully,
JOHN KELLY,
Comptroller.

ENDORSED :

Admission of a copy of the within, as served upon us this 12th day of October, 1877.

SMITH ELY, JR.
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURBOY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held September 28, 1877, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Assessment Bonds."

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of ten thousand dollars in pursuance of Chapter 447, Laws of 1876, for improving and constructing Riverside Avenue.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of six hundred and fifty-eight dollars and thirty-four cents be and the same is hereby appropriated from the Excise Fund, for the support of twenty-five inmates of the "Home for Fallen and Friendless Girls," from July 1 to September 30, 1877, inclusive, at the rate of \$150 per annum, pursuant to Chapter 868, Laws of 1873.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Departmental Estimates for 1878 be and the same are hereby ordered to be printed in a convenient form, under the direction of the Secretary.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

A communication was received from "The New York Society for the Prevention of Cruelty to Children," asking for an appropriation from the Excise Fund.

Which was referred to, and original sent to the Comptroller.

A communication was received from the "New York Association for Improving the Condition of the Poor."

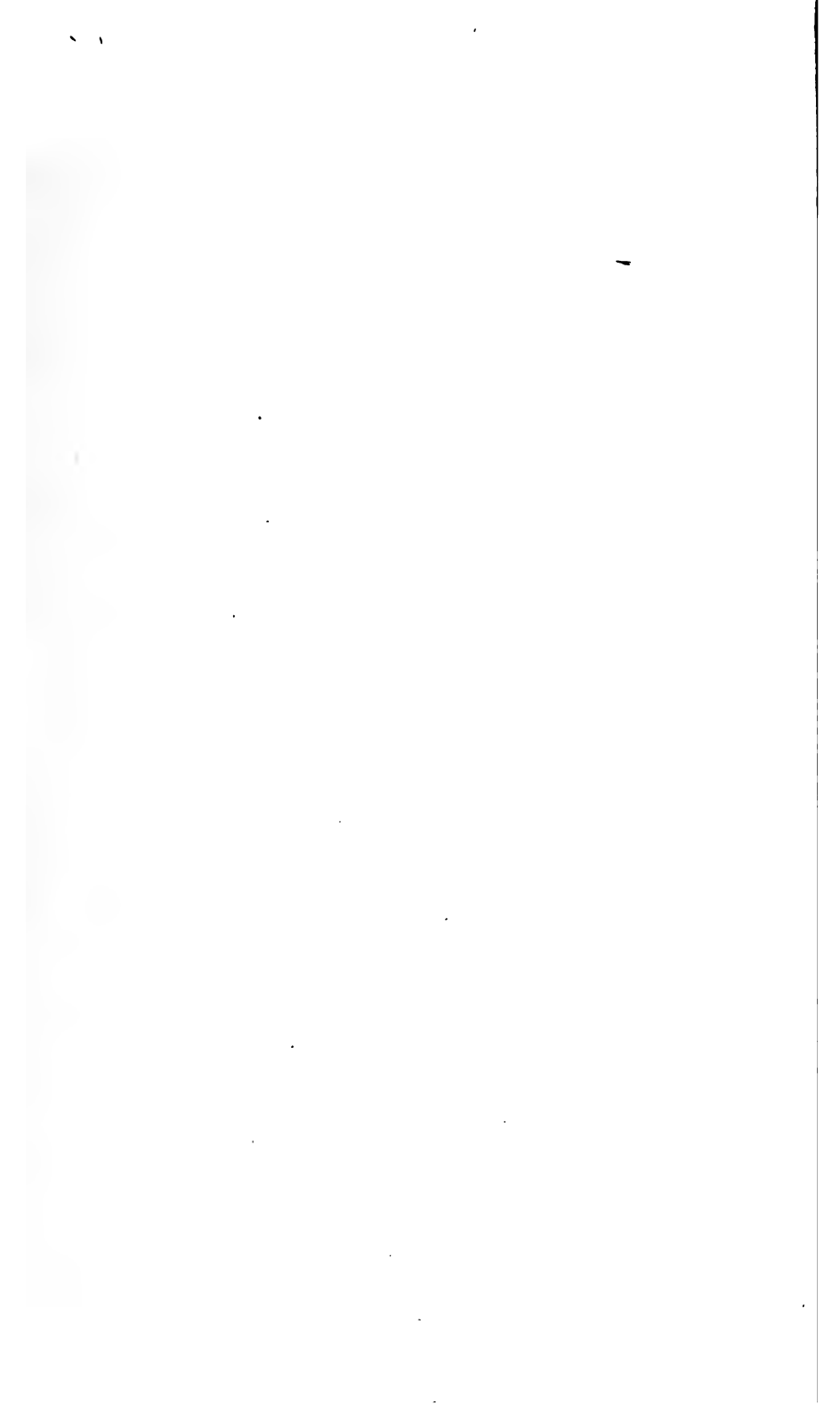
Which was referred to, and original sent to the Comptroller.

Estimates of the Finance Department, and the Tenth District Court, for the year 1878, were received.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

TUESDAY, OCTOBER 16, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, October 15, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and

apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, October 16, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated October 15, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
October 15, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, on Tuesday, 16th instant, at 1 o'clock P. M., for the purpose of transacting any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 16th day of October, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURBOY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minntes of the meetings held October 8 and 12, 1877, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Consolidated Stock of the City of New York," "City Parks Improvement Fund Stock," and "Additional Croton Water Stock."

Whereupon the COMPTROLLER presented the following communication :

To the Board of Estimate and Apportionment :

At a meeting of this Board, held on June 12, 1875, a resolution of the Board of Commissioners of the Department of Public Parks was presented, requesting "the Comptroller to issue a public fund or stock, to be denominated 'Consolidated Stock of the City of New York,' to the amount of two hundred thousand dollars, as directed by section 2, chapter 351, Laws of 1875, said sum being necessary for the equipment of the building of the Museum of Natural History," and on the 16th day of April, 1877, the Comptroller reported to this Board that certain contracts, amounting to the sum of \$139,223, had been entered into by the Department of Public Parks for performing the work so provided for; whereupon the Comptroller recommended and this Board adopted a resolution authorizing the issue of said stock to the amount of \$140,000.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the resolution passed October 8, 1877, authorizing the issue of bonds, as follows :

" Assessment Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, and chapter 580, Laws of 1872	\$3,439,000 00
" Assessment Fund Bonds of the Corporation of the City of New York," authorized by chapter 579, Laws of 1853	834,000 00
" Street Improvement Fund Bonds of the Corporation of the City of New York," authorized by chapter 573, Laws of 1853	44,500 00
" Department of Parks Improvement Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, chapter 697, Laws of 1867, and chapter 580, Laws of 1872	424,200 00
Total.....	<u><u>\$4,741,700 00</u></u>

—be and the same is hereby changed to read as follows :

" Assessment Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, and chapter 580, Laws of 1872	\$3,439,000 00
" Assessment Fund Bonds of the Corporation of the City of New York," authorized by chapter 579, Laws of 1853	637,000 00

men, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Friday, October 12, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller of October 11, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
October 11, 1877. }

Hon. SMITH ELY, JR., *Mayor*:

Sir,—Your are requested to call a meeting of the Board of Estimate and Apportionment on Friday, the 12th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$10,000 "Assessment Bonds," for improving and constructing Riverside Avenue, and for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

ENDORSED:

Admission of a copy of the within, as served upon us this 12th day of October, 1877.

SMITH ELY, JR.
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments,*

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, " Additional Croton Water Stock," as authorized by chapters 56 and 328, Laws of 1871, and on account of requisition of the Department of Public Works of April 21, 1877, to the amount of fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented a communication from the Depart.

ment of Public Works, asking for the transfer of an appropriation.

Which was referred to and original sent to the Comptroller.

On motion, the Board ~~adjourned~~.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

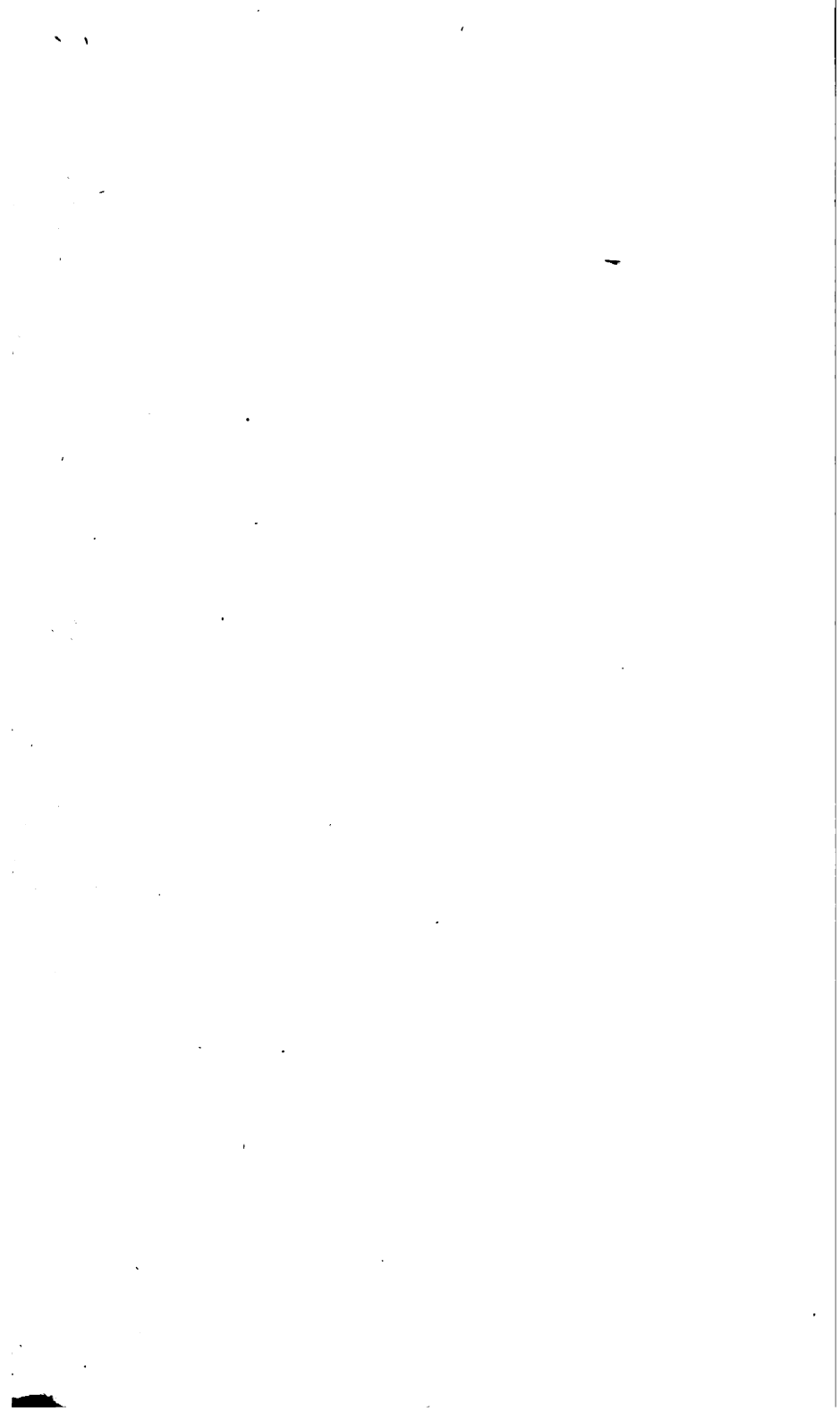
MAYOR'S OFFICE, }
CITY HALL. }

TUESDAY, OCTOBER 23, 1877—1 o'clock P. M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, OCTOBER 22, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

TUESDAY, OCTOBER 16, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
New York, October 15, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled, "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and

apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, October 16, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated October 15, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
October 15, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment, on Tuesday, 16th instant, at 1 o'clock P. M., for the purpose of transacting any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 16th day of October, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meetings held October 8 and 12, 1877, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Consolidated Stock of the City of New York," "City Parks Improvement Fund Stock," and "Additional Croton Water Stock."

Whereupon the COMPTROLLER presented the following communication :

To the Board of Estimate and Apportionment :

At a meeting of this Board, held on June 12, 1875, a resolution of the Board of Commissioners of the Department of Public Parks was presented, requesting "the Comptroller to issue a public fund or stock, to be denominated 'Consolidated Stock of the City of New York,' to the amount of two hundred thousand dollars, as directed by section 2, chapter 351, Laws of 1875, said sum being necessary for the equipment of the building of the Museum of Natural History," and on the 16th day of April, 1877, the Comptroller reported to this Board that certain contracts, amounting to the sum of \$139,223, had been entered into by the Department of Public Parks for performing the work so provided for; whereupon the Comptroller recommended and this Board adopted a resolution authorizing the issue of said stock to the amount of \$140,000.

The Department of Public Parks has subsequently made and entered into contracts and agreements for work and materials on the same account, amounting to twenty-two thousand six hundred and ten dollars and eighty-five cents.

For the payment of this amount, and such other expenses as may be necessary for the same purpose, I herewith submit a resolution to authorize the Comptroller to issue the said stock for the further sum of twenty-five thousand dollars, under the said resolution of the Department of Public Parks. .

Respectfully,

JOHN KELLY,

Comptroller.

And offered for adoption the following resolution :

Resolved, That in pursuance of the authority conferred upon the Board of Estimate and Apportionment, by the provisions of section 112 of chapter 335 of the Laws of 1873, the Comptroller be, and he is hereby, authorized to issue from time to time, as may be required, and at a rate of interest not exceeding seven per cent. per annum, "Consolidated Stock of the City of New York," as authorized by chapter 351, Laws of 1875, and in pursuance of a requisition of the Commissioners of the Department of Public Parks, dated June 2, 1875, for the sum of twenty-five thousand dollars.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the resolution passed October 8, 1877, authorizing the issue of bonds, as follows :

" Assessment Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, and chapter 580, Laws of 1872	\$3,439,000 00
" Assessment Fund Bonds of the Corporation of the City of New York," authorized by chapter 579, Laws of 1853	834,000 00
" Street Improvement Fund Bonds of the Corporation of the City of New York," authorized by chapter 573, Laws of 1853	44,500 00
" Department of Parks Improvement Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, chapter 697, Laws of 1867, and chapter 580, Laws of 1872	424,200 00
Total.....	<u><u>\$4,741,700 00</u></u>

—be and the same is hereby changed to read as follows :

" Assessment Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, and chapter 580, Laws of 1872	\$3,439,000 00
" Assessment Fund Bonds of the Corporation of the City of New York," authorized by chapter 579, Laws of 1853	637,000 00

" Street Improvement Fund Bonds of the Corporation of the City of New York," authorized by chapter 579, Laws of 1853.....	\$241,500 00
* Department of Parks Improvement Bonds of the Corporation of the City of New York," authorized by chapter 397, Laws of 1852, chapter 697, Laws of 1867, and chapter 580, Laws of 1872.....	424,200 00
Total	<hr/> \$4,741,400 00

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time, as may be required and at such rates of interest as he may determine, not exceeding seven per cent. per annum, " City Parks Improvement Fund Stock," as authorized by chapter 608, Laws of 1875, on account of a requisition of the Department of Public Parks, dated December 8, 1876, twenty-five thousand dollars.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional Croton Water Stock," as authorized by chapters 56 and 328, Laws of 1871, and on account of requisition of the Department of Public Works of April 21, 1877, to the amount of fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented a communication from the Depart.

ment of Public Works, asking for the transfer of an appropriation.

Which was referred to and original sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

TUESDAY, OCTOBER 23, 1877—1 o'clock P. M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, OCTOBER 22, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of

New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, October 23, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated October 22, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
October 22, 1877. }

Hon. SMITH ELY, Jr., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Tuesday, the 23d instant, at 1 o'clock P. M., for the purpose of transacting any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 22d day of October, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURBOY, *the President of the Board of Aldermen.*

The minutes of the meeting held October¹ 16, 1877, were read and approved.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Croton Water Main Stock."

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of forty thousand and thirty-seven dollars and twenty-six cents be and the same is hereby transferred from the following appropriations, the same being in excess of the amounts required for the purpose and objects thereof, viz. :

"Lamps and Gas," 1877.....	\$8,000 00
"Free Floating Baths," 1877.....	2,628 56
"Jurors' Fees," 1876.....	408 70
"Police Fund," 1875.....	29,000 00
Total	<hr/> \$40,037 26

—to the following appropriations, which are insufficient, or may require the same, viz. :

"Expenses of Lunacy Commissioners," 1877.....	\$300 00
"Cleaning Markets," 1877.....	4,500 00

"Boulevards, Roads and Avenues, Maintenance of,"	
1877	5,000 00
"Advertising," 1876.....	40 80
"Jurors' Fees," 1877.....	5,000 00
"Supplies for Police," 1877.....	10,000 00
"Aqueduct—Repairs and Maintenance," 1877.....	3,000 00
"Supplies for and Cleaning Public Offices," 1877..	2,628 56
"Removing Obstructions in Streets and Harbor,"	
1877.....	300 00
"Judgments," 1877.....	8,617 85
"For procuring and presenting of evidence in all matters, suits or proceedings in relation to frauds in the City of New York, etc.," 1875...	650 05
<hr/>	
Total	\$40,037 26
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The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.*

The COMPTROLLER offered for adoption the following resolution:

*Resolved, That the sum of one hundred and fifty dollars be,
and the same is hereby, appropriated from the Excise
Fund to the "New York Infirmary for Women and Child-
ren," for the care and obstetric attendance given to six
homeless and needy mothers in said institution from Sep-*

tember 1 to October 1, 1877, pursuant to the provisions of chapter 101, Laws of 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.*

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time, as may be required, and at such rate of interest as he may determine, not exceeding seven per cent. per annum, " Croton Water-main Stock," as authorized by chapter 477, Laws of 1875, and in full of requisition of the Department of Public Works, of March 22, 1877, to the amount of twenty-five thousand dollars.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and
the President of the Department of Taxes and
Assessments—3.*

The CHAIRMAN presented communications as follows :

From the " Fire Department," asking for the transfer of an appropriation.

From the "Fire Department," asking the Board to prescribe conditions for the purchase of hose.

From the "German Society of the City of New York," submitting a report.

Which were referred to, and original papers sent to the Comptroller.

A communication was received from the Department of Public Parks, relating to the Departmental Estimates for 1878.

Which was ordered to be printed with the estimates.

The Departmental Estimate for 1878 of the *City Record* was received and ordered to be printed with the estimates.

The CHAIRMAN presented a communication from the State Board of Charities, requesting the Mayor to appoint a day on which to present a report upon the institutions under the charge of the Commissioners of Charities and Correction.

The MAYOR appointed Monday, October 29, at three o'clock, at the office of the Mayor, and the Secretary was requested to notify the Commissioners of Charities and Correction and the State Board of Charities to that effect.

The SECRETARY presented a communication from the District Attorney, asking for the transfer of an appropriation.

Which was referred to, and original paper sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

WEDNESDAY, OCTOBER 31, 1877—12 o'clock M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, OCTOBER 29, 1877. }

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Wednesday

October 31, 1877, at 12 o'clock M., for the purposes of transacting such business as may come before said Board.

SMITH ELY, JR.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 29th day of October, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz :

SMITH ELY, JR., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held October 23, 1877, were read and approved.

The COMPTROLLER presented the following communication :

FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, }
October 31, 1877. }

To the Board of Estimate and Apportionment :

After a careful scrutiny of every item of the Department Estimates and such reductions as appeared to be judicious and

practicable, without impairing the efficiency of any branch of the city government, the Provisional Estimate has been adopted by the Board of Estimate and Apportionment for the year 1878.

The total amount of the appropriations made for 1878, are \$901,884.35, less than those for 1877, as shown by the following comparative tabular statement of the appropriations for all purposes in the Final Estimate for 1877, the amounts of the Departmental Estimates for 1868, and the amounts of appropriations allowed in the Provisional Estimate for 1878, viz :

OBJECTS AND PURPOSES.	AMOUNT ALLOWED IN 1877.	AMOUNT ASKED FOR IN 1878.	AMOUNT ALLOWED IN PROVISIONAL ESTIMATE FOR 1878.
The Common Council.....	\$114,500 00	\$114,500 00	\$107,000 00
The Mayoralty.....	49,000 00	52,000 00	46,000 00
The Department of Finance....	235,000 00	235,000 00	225,000 00
State Taxes	4,162,883 85	3,908,272 06	3,908,272 06
Interest on the City Debt.....	9,176,501 73	9,164,383 65	9,164,383 65
Redemption of the City Debt..	1,545,467 78	1,151,530 27	1,151,530 27
Armories and Drill-rooms, Rent of.....	51,750 00	45,337 50	45,337 50
Armories and Drill-rooms, Wages of Armorer.....	15,330 00	17,520 00	17,520 00
Coroners' Post-mortem Examina- tions.....	2,500 00	1,000 00	1,000 00
Judgments.....	200,000 00	200,000 00	200,000 00
Rents - Leases in Force.....	73,150 00	69,425 00	69,425 00
Commissioners of the Sinking Fund, Expenses of.....	2,000 00	2,000 00	2,000 00
Real Estate Expenses.....	25,000 00	50,000 00	
The Law Department.....	158,000 00	158,160 00	138,000 00
The Department of Public Works.....	1,632,000 00	2,009,350 00	1,615,100 00
The Department of Public Parks.....	357,000 00	428,500 00	346,000 00
Department of Buildings..	75,000 00	75,000 00	70,000 00
Department of Charities and Correction.....	1,190,000 00	1,210,238 50	1,130,000 00
Health Department ..	204,872 00	232,042 00	190,000 00
Police Department.....	4,030,175 00	4,719,345 00	3,986,145 00
Fire Department.....	1,226,670 00	1,234,870 00	1,201,550 00
Department of Taxes and As- sessments.....	114,600 00	111,500 00	108,900 00
Board of Education.....	3,553,000 00	3,949,800 00	3,553,000 00
College of the City of New York.	150,000 00	142,500 00	142,500 00

OBJECTS AND PURPOSES.	AMOUNT ALLOWED IN 1877.	AMOUNT ASKED FOR IN 1878,	AMOUNT ALLOWED IN PROVISIONAL ESTIMATE FOR 1878.
Advertising, Printing, Stationery, etc., including publication of <i>City Record</i>	\$163,500 00	\$169,700 00	\$ 150,000 00
Salaries—City Courts.....			
Police Courts.....	150,600 00	157,200 00	150,600 00
Civil Courts.....	179,200 00	179,200 00	179,200 00
Salaries—Judiciary.....			
Supreme Court.....	125,800 00	125,800 00	125,800 00
Superior Court.....	152,800 00	151,600 00	151,600 00
Court of Common Pleas...	156,000 00	156,000 00	156,000 00
Marine Court	116,600 00	116,600 00	116,600 00
General Session and Oyer and Terminer.....	70,100 00	70,100 00	70,100 00
Special Sessions	23,000 00	23,000 00	23,000 00
County Clerk's Office.....	40,725 00	40,725 00	40,725 00
Surrogate's Office.....	49,000 00	54,800 00	47,000 00
District Attorney's Office, including Contingencies.	75,000 00	81,150 00	71,000 00
Recorder's Office.....	12,000 00	12,000 00	12,000 00
City Judge's Office.....	15,000 00	15,000 00	15,000 00
Judge of Court of General Sessions.....	12,000 00	12,000 00	12,000 00
Commissioner of Jurors...	15,000 00	15,000 00	6,000 00
Coroners' Fees.....	75,000 00	85,000 00	70,000 00
Sheriff's Fees.....	30,000 00	40,000 00	30,000 00
Disbursements and Fees of County Officers and Witnesses.....	5,000 00	5,000 00	5,000 00
Jurors' Fees—Including Expenses of Jurors in Criminal Trials.....	25,000 00	25,000 00	25,000 00
Election Expenses.....	148,850 00	137,450 00	137,450 00
Support of Prisoners in County Jail.....	15,000 00	18,000 00	15,000 00
State Taxes of 1874, due by Towns Annexed from Westchester Co.....		83,606 15	83,606 15
Examining Old Claims and Accounts, etc.....	5,000 00	5,000 00	5,000 00
Salaries—Commissioners of Accounts and Clerk Hire.....	12,000 00	11,200 00	10,000 00
Asylums, Reformatories and Charitable Institutions.....	967,694 12	1,039,327 00	956,040 50
	\$30,984,269 48	\$32,111,732 13	\$30,082,385 13
Deduct Estimated Revenues of the General Fund.....	2 500,000 00		2,500,000 00
Total.....	\$28,484,269 48		\$27,582,385 13

Assuming that the assessed valuations will remain unchanged in amount, and deducting \$2,500,000 for the estimated revenues of the General Fund for 1878 from the amount of the appropriations of the Provisional Estimate, and adding a sufficient amount for deficiency in the product of the taxes, the proximate rate of tax for the year 1878 may be now estimated not to exceed 2.55 per cent. The rate of tax for 1877 is 2.65 per cent.

Very respectfully,

JOHN KELLY,
Comptroller.

And offered for adoption the following resolution :

Resolved, That the Board of Estimate and Apportionment, as provided by Section 112, of Chapter 335, of the Laws of 1873, and the amendments thereto, do, by the affirmative vote of all the members, hereby make the following provisional Estimate of the amounts required to pay the expenses of conducting the public business of the City and County of New York, in each Department, and branch thereof, and the Board of Education, for the next ensuing financial year, to wit, for the year eighteen hundred and seventy-eight (1878), in which estimate is included such sum as is necessary for the payment of the interest on the bonds of the city and county which becomes due and payable within said year, and also such sum as is necessary to pay the principal of any bonds and stocks which become due and payable from taxes during the said year, and also so much as may be necessary to pay the proportion of the State tax required to be paid by the City and County of New York in said year, to wit :

PROVISIONAL ESTIMATE FOR 1878.

THE COMMON COUNCIL.

CITY CONTINGENCIES.....		\$2,500 00	
CONTINGENCIES—CLERK OF THE COMMON COUNCIL...		500 00	
SALARIES—COMMON COUNCIL:			
President of the Board of Aldermen.....	\$5,000 00		
Twenty-one Aldermen, at \$4,000 each.....	84,000 00		
Clerks and officers, Board of Aldermen.....	15,000 00		
		<u>104,000 00</u>	
			\$107,000 00

THE MAYORALTY.

CONTINGENCIES—MAYOR'S OFFICE.....		\$4,000 00	
SALARIES—MAYOR'S OFFICE:			
Salary of the Mayor.....	\$12,000 00		
Salaries of Clerks and subordinates....	18,000 00		
		<u>30,000 00</u>	
Salaries of Bureau of Permits..		12,000 00	
			<u>46,000 00</u>

THE DEPARTMENT OF FINANCE.

EXPENSES OF CONDUCTING THE DEPARTMENT:			
Cleaning markets.....		\$20,000 00	
Contingencies—Comptroller's office.....		3,000 00	
SALARIES DEPARTMENT OF FINANCE:			
For salary of the Comptroller.....	\$10,000 00		
For salaries of the Attaches of the Department.....	162,000 00		
		<u>172,000 00</u>	
Salaries—Chamberlain's office.....		30,000 00	
			<u>225,000 00</u>

Expenses of conducting the City Government:

FOR THE STATE.

STATE TAXES:

For General Purposes, $1\frac{1}{4}$ mills, as per Chapter 341, Laws of 1877.....	\$1,799,862 13	
For the New Capitol and other buildings, $\frac{1}{2}$ mill, as per Chapter 341, Laws of 1877.....	308,547 79	
For Canals, $\frac{1}{2}$ mill, as per Chapter 55, Laws of 1877.....	411,397 06	
		<u>\$2,519,806 98</u>

Common Schools for the State:

For Common Schools, $1\frac{1}{4}$ mills, as per Chapter

841, Laws of 1877.....	1,388,465 08	
		\$3,908,272 06

INTEREST ON THE DEBT OF THE CORPORATION OF THE CITY OF NEW YORK.

Interest on the City Debt.....	\$9,164,383 65
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REDEMPTION OF THE PRINCIPAL OF THE CITY DEBT.

Statement of Bonds and Stocks payable in the year 1878 from Taxation.

Floating Debt Fund Stock of 1878:

Annual instalment, issued in pursuance of Chapter 408, Laws of 1860.....	\$180,763 33
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Bonds for Liquidation of Claims and Judgments:

Issued in pursuance of Chapter 756, Laws of 1873, payable July 1, 1878.....	211,650 00
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Bonds for State Sinking Fund Deficiency:

Issued in pursuance of Chapter 147, Laws of 1874, payable May 1, 1878.....	389,949 48
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Assessment Fund Stock:

Issued in pursuance of Chapter 565, Laws of 1865, and Chapter 304, Laws of 1874, payable March 6, 1878.....	100,000 00
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New York County Court-House Stock, No. 1:

Issued in pursuance of Chapter 167, Laws of 1862, payable November 1, 1878.....	100,000 00
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New York County Court-house Stock, No. 2:

Issued in pursuance of Chapter 854, Laws of 1868, payable November 1, 1878.....	\$160,000 00
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Revenue Bonds of 1878:

Issued in pursuance of Chapter 298, Laws of 1877, payable November 1, 1878.....	2,975 00
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Redemption of the Debt of the annexed Territory of
Westchester County:

Town of Morrisania.....	\$21,000 00
Town of West Farms.....	9,000 00
County of Westchester, for pro- portion of Bounty Loan and Central Park Avenue Bonds, incurred on account of annexed towns.....	25,010 46

55,010 46

Revenue Bond of 1878:

Issued in pursuance of Chapter 625, Laws of 1871, payable March 8, 1878.....	157 50
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Revenue Bonds of 1878:

Issued in pursuance of Chapter 418, Laws of 1877, payable November 1, 1878.....	1,024 50
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\$1,151,530 27

MISCELLANEOUS PURPOSES.

Armories and Drill-rooms :

For wages of Armorer, in pursuance of section 39, chapter 223, Laws of 1875...\$17,520 00

Armories and Drill-rooms—Rent of :

For rent of the following premises for Armories and Drill-rooms, under leases made in conformity with section 120, chapter 223, Laws of 1875 :

Date of Lease.	Name of Lessor.	For what purpose.	Location of Premises.	Term of Lease.	Annual Rent.	Amount to be provided in 1878.
1876.						
May 16.	W. D. F. & E. A. Manice..	71st Regt.	Second story of building, Broadway, Sixth avenue, Thirty-fifth and Thirty-sixth streets.....	Three years from May 1, 1876..	\$12,000	\$12,000 00
May 10.	Valentine G. Hall, sole surviving executor.	22d Regt.	Fourteenth street, between Sixth and Seventh avenues....	Five years from May 1, 1876...	15,000	15,000 00
May 18.	Cassius H. Read....	5th Regt.	Halls and premises, second story of buildings Nos. 139, 141 and 143 West Twenty-third st., etc.	Five years from May 1, 1876...	7,500	7,500
1877.						
Jan'y 6.	Chas. W. Dickel..	First Troop Caval'y	Nos. 7, 9 and 11 W. 13th street.....	Five years from Jan. 1st, 1877..	\$5,500	{ For 1878, \$5,500.00 9 months in 1877, \$4,125 00
Jan'y 8.	Mary Combes and Lewis H. Combes her husband ...	Companies A, K & G, 27th Reg't..	2d floor of Morrisania Hall, Railroad Avenue, bet'n 166th and 167th sts..	Two years from Jan. 1st, 1877..	750 00	{ For 1878, \$750.00 6 months in 1877, \$375.00
	Frederick Lambert,	G Company, 27th Reg't..	150th street..	For three months in 1876.		87 50
						\$45,337.50

Coroners' Post-mortem Examinations :

As authorized by chapter 620, Laws of 1875..... 1,000 00

Judgments:

For Judgments recovered against the Mayor, Aldermen and Commonalty of the City of New York, not otherwise provided for..... 200,000 00

Rents (leases in force) :

For payment of rent of property leased to the Corporation for public offices and other public purposes, except armories and drill-rooms, as follows :

LESSORS.	LOCATION.	PURPOSES.	EXPIRATION OF LEASE.	AMOUNT OF RENT FOR 1878.
Henry McCadden, Jr.	514 Pearl street..	Second Distr't		
Morgan Jones	106, 108, and 110 Centre street..	Civil Court.	Hired for.....	\$1,300 00
Alexander L. Whitelaw ..	399 1/2 and 391 Fourth avenue.	First District Police Court	May 1, 1880	7,500 00
John Schapert.....	Northeast corner 2d avenue and 1st street.....	Sixth District Civil Court.	May 1, 1878	2,500 00
William T. and Daniel C. Blodgett....	125th and 126th streets, 4th and Lexington ave.	Fourth District Civil Court	May 1, 1879	2,500 00
John B. Harkin.....	Northeast corner of Kingsbridge road and College avenue ...	Ninth District Civil and Fifth District Police Courts.	Dec. 31, 1878	8,000 00
Charles Johnson.....	Southwest corner of 7th avenue and 22d street.	Sixth District Police and Tenth District Civil Courts.....	May 1, 1880	1,500 00
New York Dispensary	Northwest corner of Centre and White streets..	Eighth District Civil Court.....	Jan. 1, 1882	3,000 00
Dennis Kennedy.....	99th street, between 9th and 10th avenues..	Reception Hospital ...	May 1, 1880	9,500 00
Reuben Smith	No. 2 Fourth ave. 2d, 3d, and 4th floors.....	Reception Hospital....	May 1, 1880	1,500 00
Benjn. Wood.	No. 19 Chatham street, 2d floor.	Department of Buildings ..	May 1, 1879	3,500 00
Jane de Zee ..	No. 40 East Houston street.....	Board of Assessors.	May 1, 1878	{ Croton water, rent, 25 00 3,600 00 3,000 00
Mary A. Schanck, ex'x	No. 27 Chambers street, 2d, 3d, and 5th floors..	Excise Office..	May 1, 1881	
Oswald Ottendorfer.	Staats Zeitung Building, 3d floor.....	Marine Court.	May 1, 1880	12,000 00
Emigrant Industrial Savings Institution.....	51 Chambers st..	Counsel to the Corporation	May 1, 1881	7,500 00
		Bureau for the Collection of Arrears of Personal Taxes.	May 1, 1878	2,500 00

Total.....\$59,425 00

Commissioners of the Sinking Fund, Expenses of.....	\$2,000 00
Examining Old Claims and Accounts, etc.:	
For Services in Examining Old Claims and Accounts, and in Procuring and Presenting of Evidence Relative to Frauds, prior to January 1, 1872, in the City and County of New York.....	5,000 00
State Tax of 1874, due by Towns annexed from Westchester County:	
For the payment to the Comptroller of the State of a deficiency in the tax of 1874, apportioned to the County of Westchester on account of the Towns of West Farms, Morrisania, and Kingsbridge, as provided by chapter 289, Laws of 1877.....	\$76,702 89
Interest at three per cent., from May 1, 1875, to May 1, 1878, three years.....	6,908 26
	<u>83,606 15</u>

THE LAW DEPARTMENT.

CONTINGENCIES—LAW DEPARTMENT.....	\$25,000 00
CONTINGENCIES—CORPORATION ATTORNEY'S OFFICE.....	500 00
CONTINGENCIES—PUBLIC ADMINISTRATOR'S OFFICE.....	1,000 00

SALARIES—LAW DEPARTMENT:

(Office of the Counsel to the Corporation.)

Salary of the Counsel to the Corporation.....	\$15,000 00	
Salaries of Assistants, Clerks and Messengers	70,000 00	
	<hr/>	85,000 00

(Bureau of Corporation Attorney.)

Salary of Corporation Attorney....	\$6,000 00	
Salaries of Clerks, Assistants and Janitor	6,000 00	
	<hr/>	12,000 00

(Bureau of Public Administrator.)

Salary of Public Administrator.....	\$5,000 00	
Salaries of Clerks and Assistants....	3,000 00	
	<hr/>	8,000 00

Salaries—Bureau of the Attorney for the Collection of Arrears of Personal Taxes.

Salary of the Attorney.....	\$5,000 00	
Salary of the Clerk.....	1,500 00	
	<hr/>	6,500 00
		<hr/>
		\$188,000 00

THE DEPARTMENT OF PUBLIC WORKS.

AQUEDUCT—REPAIRS AND MAINTENANCE.....	\$100,000 00
BOULEVARDS, ROADS AND AVENUES, MAINTENANCE OF	40,000 00
CONTINGENCIES—DEPARTMENT OF PUBLIC WORKS...	2,500 00
FLAGGING SIDEWALKS AND FENCING VACANT LOTS IN FRONT OF CITY PROPERTY	\$1,000 00
FREE FLOATING BATHS.....	8,600 00
LAMPS AND GAS.....	650,000 00

PUBLIC BUILDINGS—CONSTRUCTION AND REPAIRS IN-	
CLUDING REPAIRS TO ARMORIES	\$35,000 00
PUBLIC DRINKING-HYDRANTS.	5,000 00
REMOVING OBSTRUCTIONS IN STREETS AND AVENUES.	4,000 00
REPAIRING AND RENEWAL OF PIPES, STOP-COCKS, &C.	100,000 00
REPAVING UNDER CHAPTER 476, LAWS OF 1875.	250,000 00
REPAIRS AND RENEWAL OF PAVEMENTS.	150,000 00
ROADS AND AVENUES AND SPRINKLING.	20,000 00
SALARIES—DEPARTMENT OF PUBLIC WORKS.	95,000 00
SEWERS—REPAIRING AND CLEANING.	60,000 00
STREET IMPROVEMENTS—FOR STREET SIGNS, &C.	1,000 00
SUPPLIES FOR AND CLEANING PUBLIC OFFICES, IN-	
CLUDING PAY OF JANITORS OF CITY COURTS AND	
PURCHASING LAW BOOKS.	90,000 00
WELLS AND PUMPS—REPAIRING AND CLEANING.	3,000 00
	<hr/> \$1,615,100 00

THE DEPARTMENT OF PUBLIC PARKS.

MAINTENANCE AND GOVERNMENT OF PARKS AND PLACES:

FOR SALARIES—To pay entirely the salaries of the president, clerks, engineers, architects and all other employees of the department, excepting mechanics, gardeners, and laborers and their foremen employed on the work of maintaining the Parks and Places, excepting also the Topographical Engineer and his assistants in charge of surveying, monumenting, etc., Twenty-third and Twenty-fourth Wards, and also excepting the Superintendent and Engineer-in-Charge of public places, roads, avenues and bridges, Twenty-third and Twenty-fourth Wards.

\$35,000 00

POLICE—Salaries of Captain, Lieutenant, Sergeants, Patrolmen, Post and Gate Keepers, and Night Watchmen.

\$90,000 00

MAINTENANCE OF THE PARKS AND PLACES—For all supplies and for wages of Foremen, Gardeners, Mechanics and Laborers employed on works of maintenance, and including also the sum of \$30,000 for the keeping, preservation and exhibition of the collection in the American Museum of Natural History, and the Metropolitan Museum of Art, and also the maintenance of the Meteorological Observatory....

\$175,000 00

HARLEM RIVER BRIDGES—Repairs, Improvements and Maintenance....

7,000 00

MUSIC—Central Park.....

4,000 00

SURVEYING, LAYING OUT AND MONUMENTING

Twenty-third and Twenty-fourth Wards, including north end of this island.....

10,000 00

MAINTENANCE AND GOVERNMENT OF PUBLIC PLACES,
Roads, Avenues and Bridges, including Bridges over the Bronx River, Twenty-third and Twenty-fourth Wards.....

25,000 00

 \$346,000 00

THE DEPARTMENT OF BUILDINGS.

SALARIES—Department of Buildings.....

70,000 00

THE DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

PUBLIC CHARITIES AND CORRECTION:

FOR SALARIES.—To pay the salaries of the officers and employees of the Department of Public Charities and Correction, including the services of the Emigrant Examining Clerk....

\$265,000 00

FOR SUPPLIES.—For all supplies for the Department of Public Charities and Correction, including \$40,000 for support of Out-door Poor, and for Maintenance of Children transferred from Randall's Island Nursery to various institutions.....

800,000 00

For Repairs and Alterations to Buildings and Apparatus.....

25,000 00

For Poor Adult Blind.....

\$20,000 00

For Furniture and Salaries for new Second District Prison.....	\$10,000 00	
For extension to Bellevue Hospital for new Water Closets as recommended by the Medical Faculty	10,000 00	
	<hr/>	\$1,180,000 00

THE HEALTH DEPARTMENT.

HEALTH FUND:

For salaries.....	\$108,000 00
" law expenses, including Marshals' Fees....	3,000 00
" Disinfection.....	10,000 00
" Contingent expenses.....	4,000 00
" Removal of Night Soil, Offal and Dead Animals.....	40,000 00

FUND FOR SMALL POX HOSPITAL AND CARE OF CONTAGIOUS DISEASES:

For Salaries... ..	\$8,000 00	
" Supplies.....	17,000 00	
	<hr/>	\$25,000 00
	<hr/>	\$190,000 00

THE POLICE DEPARTMENT.

POLICE FUND:

For salaries of Commissioners of Police.....	\$26,000 00
For salary of Superintendent of Police.....	6,000 00
For salaries of 4 Inspectors of Police..	14,000 00
For salaries of 19 Surgeons.....	29,000 00
For salaries of 35 Captains, at \$2,000 each.....	70,000 00
For salaries of 140 Sergeants, at \$1,600 each.....	224,000 00
For salaries of 2,261 Patrolmen, at \$1,200 each.....	2,713,200 00
For salaries of 78 Doormen, at \$900 each.....	70,200 00
For salaries of Clerks, Deputies, Stenographers, Superintendent of Telegraph, Telegraph Operators, Messengers, Cleaners, Steamboat and all other em- ployees.....	40,000 00
	<hr/> \$8,192,400 00

POLICE STATION-HOUSES-RENTS :

LESSOR.	LOCATION.	PURPOSES.	EXPIRATION OF LEASE.	AMOUNT OF RENT FOR 1878.
Peter Goelet and others..	34 East 29th street	29th Precinct Police.....	May 1, 1875	{ Croton water taxes and assessments. \$1,500 00
James Neely.	218 East 59th st., rear building.	19th Precinct Police.....	Apr. 30, 1878	
Joseph H. God- win.....	Twenty-fourth Ward.....	35th Precinct Police.....	Aug. 1, 1884	{ All taxes, Croton repairs, &c., 1,700 00
John Theiss..	Lawrence street, bet. Broadway and 10th ave., Manhattanville.	30th Precinct Police.....	May 1, 1880	{ Croton water, 1,450 00
Peter and Rob- ert Goelet..	52 and 54 New street.....	1st Precinct Police.....	May 1, 1880	{ Croton and all taxes and repairs, 4,500 00
Herman T. Livingston..	Eighth avenue, near southeast corner of 130th street.....	4th Inspectr's Dist. Office.	May 1, 1878 For 1878.....	100 00 320 00
	Privilege of 2 years at \$420	per annum...		
Helen B. Per- kins and others.....	1st story of No. 112 West 14th street.....	Inspector's Dist. Office.	May 1, 1878 For 1877..... If hired for 1878, bal- ance re- quired.....	300 00 900 00 600 00
Charles E. Quackenbush.	Rooms Nos. 1 and 2, Third avenue and 86th st., Per- epa Hall.....	Inspector's Dist. Office.	May 1, 1878 For 1877..... If hired for 1878, bal- ance re- quired.....	160 00 320 00 320 00
Wm. Kramer.	1st floor No. 26 Elizabeth st....	First Inspec- tor's Dist. Office.....	Dec. 1, 1877 Dec. 1, 1878	33 34 400 00
	Privilege of 5 years at \$400	per annum.		
Add for Croton Water Rent.....				1,000 00
				\$13,745 00

POLICE STATION-HOUSES:

Alterations, fitting up, additions to, and repairs of station-houses, steamboat <i>Seneca</i> , and Central Department.....	\$20,000 00
Supplies for Police.....	60,000 00

CLEANING STREETS UNDER POLICE DEPARTMENT:

For salaries of clerks, inspectors, foremen, steamboat superintendents, and employees, wages of sweepers, laborers, watchmen, trimmers, cart-drivers and hostlers; expenses for hired carts, supplies, new scows, harness, horses, and carts, rent of stables, and all expenses for this purpose; including \$7,500 for scows to receive the ashes, garbage or rubbish from the steamers plying in the Harbor of New York, as provided by chapter 148, Laws of 1875.....	\$700,000 00
	<hr/> \$3,986,145 00

THE FIRE DEPARTMENT.**FIRE DEPARTMENT FUND;****For salaries, viz.:**

Headquarters pay-roll.....	\$38,000 00
Telegraph force pay-roll.....	25,000 00
Repair shop pay-roll.....	35,000 00
Bureau of combustibles pay-roll...	10,000 00
Bureau of fire marshal pay-roll..	6,400 00
Bureau of chief of department pay-roll.....	32,700 00
Superintendent of horses pay-roll	7,000 00
Pay of foremen, assistant foreman, engineers, firemen, ladder men and hosemen, of engine and hook and ladder companies and of the fire steamboat	872,450 00
	<hr/> \$1,026,550 00

For apparatus, supplies, &c.:

For new apparatus, horses, rents, and all supplies and expenses of the Department not otherwise provided for, including maintenance of fire steamboat, and for buildings, repairs, and alterations.....	175,000 00
	<hr/> \$1,201,550 00

THE DEPARTMENT OF TAXES AND ASSESSMENTS.

CONTINGENCIES—DEPARTMENT OF TAXES AND AS-		
SESSMENTS	\$500 00	
SALARIES—DEPARTMENT OF TAXES AND ASSESSMENTS:		
Salaries of Commissioners.	\$16,500 00	
Salaries of Deputies, Clerks,		
and employees.....	74,100 00	
	<hr/>	90,600 00
SALARIES—Board of Assessors:		
Salaries of the Assessors		
and their Clerks.	17,800 00	
	<hr/>	\$108,900 00

THE BOARD OF EDUCATION.

PUBLIC INSTRUCTION:

For salaries of Teachers, Janitors, Superintendents, Clerks and employees; for supplies, rents, incidental expenses, and current repairs to buildings, furniture, and heating apparatus, including the expense of compulsory education, as provided by Chap. 421, Laws of 1874; and for the support of the Nautical School established by Chapter 288, Laws of 1873; and all expenses of the Board of Education not included under any other head of account; for purchasing, leasing and procuring sites, and erecting buildings; furnishing, fitting up, altering, enlarging, and repairing buildings and premises under the charge of the Board of Education, and for repairing the furniture and heating apparatus; for the support of schools which shall have been organized since the last annual apportionment of school moneys: and such further sum or sums as may be necessary for any of the purposes authorized by law; and for school moneys apportioned to the corporate schools.....

\$3,553,000 00

THE COLLEGE OF THE CITY OF NEW YORK.

COLLEGE OF THE CITY OF NEW YORK:

For Salaries of Professors and Officers, scientific
Apparatus, Books and Supplies, support and
maintenance, and all other expenses \$132,500 00
For repairs to buildings 10,000 00

142,500 00

POLICE STATION-HOUSES:

Alterations, fitting up, additions to, and repairs of station-houses, steamboat <i>Seneca</i> , and Central Department.....	\$20,000 00
Supplies for Police.....	60,000 00

CLEANING STREETS UNDER POLICE DEPARTMENT:

For salaries of clerks, inspectors, foremen, steamboat superintendents, and employees, wages of sweepers, laborers, watchmen, trimmers, cart-drivers and hostlers; expenses for hired carts, supplies, new scows, harness, horses, and carts, rent of stables, and all expenses for this purpose; including \$7,500 for scows to receive the ashes, garbage or rubbish from the steamers plying in the Harbor of New York, as provided by chapter 148, Laws of 1875.....	\$700,000 00
	<hr/> \$3,986,145 00

THE FIRE DEPARTMENT.**FIRE DEPARTMENT FUND;****For salaries, viz.:**

Headquarters pay-roll.....	\$38,000 00
Telegraph force pay-roll.....	25,000 00
Repair shop pay-roll.....	35,000 00
Bureau of combustibles pay-roll...	10,000 00
Bureau of fire marshal pay-roll..	6,400 00
Bureau of chief of department pay-roll.....	32,700 00
Superintendent of horses pay-roll	7,000 00
Pay of foremen, assistant foreman, engineers, firemen, ladder men and hosemen, of engine and hook and ladder companies and of the fire steamboat	872,450 00
	<hr/> \$1,026,550 00

For apparatus, supplies, &c.:

For new apparatus, horses, rents, and all supplies and expenses of the Department not otherwise provided for, including maintenance of fire steamboat, and for buildings, repairs, and alterations.....	175,000 00
	<hr/> \$1,201,550 00

THE DEPARTMENT OF TAXES AND ASSESSMENTS.

CONTINGENCIES—DEPARTMENT OF TAXES AND AS-

SESSMENTS	\$500 00
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SALARIES—DEPARTMENT OF TAXES AND ASSESSMENTS:

Salaries of Commissioners.	\$16,500 00
Salaries of Deputies, Clerks, and employees.....	74,100 00
	<hr/> 90,600 00

Salaries—Board of Assessors:

Salaries of the Assessors and their Clerks.. ..	17,800 00
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\$108,900 00

THE BOARD OF EDUCATION.

PUBLIC INSTRUCTION:

For salaries of Teachers, Janitors, Superintendents, Clerks and employees; for supplies, rents, incidental expenses, and current repairs to buildings, furniture, and heating apparatus, including the expense of compulsory education, as provided by Chap. 421, Laws of 1874; and for the support of the Nautical School established by Chapter 288, Laws of 1873; and all expenses of the Board of Education not included under any other head of account; for purchasing, leasing and procuring sites, and erecting buildings; furnishing, fitting up, altering, enlarging, and repairing buildings and premises under the charge of the Board of Education, and for repairing the furniture and heating apparatus; for the support of schools which shall have been organized since the last annual apportionment of school moneys: and such further sum or sums as may be necessary for any of the purposes authorized by law; and for school moneys apportioned to the corporate schools.

\$8,553,000 00

THE COLLEGE OF THE CITY OF NEW YORK.

COLLEGE OF THE CITY OF NEW YORK:

For Salaries of Professors and Officers, scientific Apparatus, Books and Supplies, support and maintenance, and all other expenses	\$132,500 00
For repairs to buildings	10,000 00
	<hr/> 142,500 00

142,500 00

ADVERTISING, PRINTING, STATIONERY, AND BLANK BOOKS.

PUBLICATION OF THE "CITY RECORD".....	\$22,500 00
"CITY RECORD,"—SALARIES AND CONTINGENCIES....	7,500 00
ADVERTISING	3,000 00

PRINTING, STATIONERY AND BLANK BOOKS:

For all printing, stationery and Blank Books required by the Common Council, the Depart- ments and Officers of the City Government, except printing the "City Record," includ- ing the publishing of Calendar: of Courts, un- der Chapter 656, Laws of 1874.....	\$117,000 00	
		\$150,000 00

THE JUDICIARY.

SALARIES—CITY COURTS:

(Police Courts.)

SALARIES OF ELEVEN POLICE JUSTICES, at \$8,000 each per annum.....	\$88,000 00	
SALARIES OF CLERKS, ATTENDANTS, STENOGRAPHERS, INTERPRETERS, THE RECORD CLERK, AND SECRETARY OF THE BOARD OF POLICE JUSTICES...	62,600 00	
		\$150,600 00

(District Courts.)

SALARIES OF NINE DISTRICT COURT JUSTICES, AT \$6,000 EACH PER ANNUM, AND ONE AT \$8,000 PER ANNUM	\$62,000 00	
SALARIES OF CLERKS, STENOGRAPHERS, INTERPRETERS, AND ATTENDANTS....	117,200 00	
		179,200 00
		\$29,800 00

SALARIES—JUDICIARY:

(The Supreme Court.)

FIVE JUSTICES, AT \$11,500 EACH....	\$57,500 00
CLERKS, CRIERS, STENOGRAPHERS AND LIBRARIAN.....	34,500 00

Twenty-four attendants, at \$1,200 each.....	\$28,800 00	
Compensation of judges from other districts.....	5,000 00	
	<hr/>	\$125,800 00

(The Superior Court.)

Six Justices, at \$15,000 each.....	\$90,000 00	
Clerks, assistants, and stenographers.....	44,800 00	
Fourteen attendants, at \$1,200 each.....	16,800 00	
	<hr/>	\$151,600 00

(The Court of Common Pleas.)

Six Justices, at \$15,000 each.....	\$90,000 00	
Clerks, assistants, and stenographers.....	48,000 00	
Fifteen attendants, at \$1,200....	18,000 00	
	<hr/>	156,000 00

(The Marine Court.)

Six Justices, at \$10,000 each.....	\$60,000 00	
Stenographers and interpreter....	7,500 00	
Clerk, deputy clerks, and assistant clerks.....	33,500 00	
Thirteen attendants, at \$1,200 each.....	15,800 00	
	<hr/>	116,600 00

(The Court of General Sessions and Oyer and Terminer.)

Clerk.....	\$7,000 00	
Deputy clerk.....	5,000 00	
Assistant clerk.....	3,000 00	
Two additional deputy clerks, one at \$2,500 and one at \$1,200. . .	3,700 00	
Stenographer.....	2,500 00	
Additional stenographer.....	2,000 00	
Interpreter.....	2,500 00	
Additional interpreter.....	1,200 00	
Thirty-six attendants, at \$1,200 each..	43,200 00	
	<hr/>	70,100 00

(The Court of Special Sessions.)

Clerk.....	\$6,000 00	
Deputy clerk.....	5,000 00	
Stenographer.....	2,500 00	
Interpreter.....	2,000 00	
Three subpoena servers at \$2,000 each.....	6,000 00	
Messenger.....	1,500 00	
	<hr/>	\$23,000 00

(The County Clerk's Office.)

County clerk, deputies, assistants, clerks and messenger.....	40,725 00
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(The Surrogate's Office.)

The Surrogate.....	\$12,000 00	
Chief clerk, clerks, assistants, stenographers, attendants, and messenger.....	35,000 00	
	<hr/>	47,000 00

(The District Attorney's Office.)

The District Attorney.....	\$12,000 00	
Assistants, clerks, stenographers, and messenger.....	55,000 00	
	<hr/>	67,000 00

(The Recorder's Office.)

The Recorder.....	12,000 00
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(The City Judge's Office.)

The City Judge.....	15,000 00
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(Judge of the Court of General Sessions.)

The Judge of the Court of General Sessions..	12,000 00
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(The Commissioner of Jurors.)

Salary of the Commissioner.....	6,000 00	
	<hr/>	\$842,825 00

MISCELLANEOUS PURPOSES.

CORONER'S FEES;

For fees of coroners, as authorized by Chap ter 565, Laws of 1868; and for expenses of attending physicians, including salary of clerk to the Board of Coroners, as provided by Chapter 462, Laws of 1871	\$70,000 00
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THE LAW DEPARTMENT.

CONTINGENCIES—LAW DEPARTMENT.....	\$25,000 00
CONTINGENCIES—CORPORATION ATTORNEY'S OFFICE.....	500 00
CONTINGENCIES—PUBLIC ADMINISTRATOR'S OFFICE.....	1,000 00

SALARIES—LAW DEPARTMENT:

(Office of the Counsel to the Corporation.)

Salary of the Counsel to the Corporation.....	\$15,000 00	
Salaries of Assistants, Clerks and Messengers	70,000 00	
	<hr/>	85,000 00

(Bureau of Corporation Attorney.)

Salary of Corporation Attorney....	\$6,000 00	
Salaries of Clerks, Assistants and Janitor	6,000 00	
	<hr/>	12,000 00

(Bureau of Public Administrator.)

Salary of Public Administrator.....	\$5,000 00	
Salaries of Clerks and Assistants....	3,000 00	
	<hr/>	8,000 00

Salaries—Bureau of the Attorney for the Collection of Arrears of Personal Taxes.

Salary of the Attorney.....	\$5,000 00	
Salary of the Clerk.....	1,500 00	
	<hr/>	6,500 00
	<hr/>	\$188,000 00

THE DEPARTMENT OF PUBLIC WORKS.

AQUEDUCT—REPAIRS AND MAINTENANCE.....	\$100,000 00
BOULEVARDS, ROADS AND AVENUES, MAINTENANCE OF	40,000 00
CONTINGENCIES—DEPARTMENT OF PUBLIC WORKS...	2,500 00
FLAGGING SIDEWALKS AND FENCING VACANT LOTS IN FRONT OF CITY PROPERTY	\$1,000 00
FREE FLOATING BATHS.....	8,600 00
LAMPS AND GAS.....	650,000 00

PUBLIC BUILDINGS—CONSTRUCTION AND REPAIRS INCLUDING REPAIRS TO ARMORIES	\$35,000 00
PUBLIC DRINKING-HYDRANTS	5,000 00
REMOVING OBSTRUCTIONS IN STREETS AND AVENUES	4,000 00
REPAIRING AND RENEWAL OF PIPES, STOP-COCKS, &C.	100,000 00
REPAVING UNDER CHAPTER 476, LAWS OF 1875	250,000 00
REPAIRS AND RENEWAL OF PAVEMENTS	150,000 00
ROADS AND AVENUES AND SPRINKLING	20,000 00
SALARIES—DEPARTMENT OF PUBLIC WORKS	95,000 00
SEWERS—REPAIRING AND CLEANING	60,000 00
STREET IMPROVEMENTS—FOR STREET SIGNS, &C.	1,000 00
SUPPLIES FOR AND CLEANING PUBLIC OFFICES, INCLUDING PAY OF JANITORS OF CITY COURTS AND PURCHASING LAW BOOKS	90,000 00
WELLS AND PUMPS—REPAIRING AND CLEANING	3,000 00
	—————\$1,615,100 00

THE DEPARTMENT OF PUBLIC PARKS.

MAINTENANCE AND GOVERNMENT OF PARKS AND

PLACES:

FOR SALARIES—To pay entirely the salaries of the president, clerks, engineers, architects and all other employees of the department, excepting mechanics, gardeners, and laborers and their foremen employed on the work of maintaining the Parks and Places, excepting also the Topographical Engineer and his assistants in charge of surveying, monumenting, etc., Twenty-third and Twenty-fourth Wards, and also excepting the Superintendent and Engineer-in-Charge of public places, roads, avenues and bridges, Twenty-third and Twenty-fourth Wards.

\$35,000 00

POLICE—Salaries of Captain, Lieutenant, Sergeants, Patrolmen, Post and Gate Keepers, and Night Watchmen.

\$90,000 00

NEW YORK MAGDALEN BENEVOLENT SOCIETY:

(Chapter 409, Laws of 1867.)

Estimated average number of inmates, 36, at

\$110 per year..... \$3,960 00

NEW YORK JUVENILE ASYLUM:

(Chapter 245, Laws of 1866.)

Estimated average number of inmates, 750, at

\$110 per annum..... 82,500 00

NEW YORK INFANT ASYLUM:

(Chapter 263, Laws of 1872.)

(Chapter 213, Laws of 1876.)

(Chapter 90, Laws of 1877.)

Estimated average number of chil-

dren 175, at 38 cents per day

each..... \$24,272 50

Estimated number of obstetrical

cases in lying-in wards, 80, at

\$25 each..... 2,000 00

Estimated number of homeless or

needy mothers nursing their own

infants, 40, at \$18 each per

month..... 8,640 00

\$34,912 50**STATE HOMOEOPATHIC ASYLUM FOR THE****INSANE:**

(Chapter 446, Laws of 1874.)

Estimated number of inmates, 3, at \$3.50 per

week each, and expenses for clothing, etc.. 780 00

NEW YORK STATE LUNATIC ASYLUM:

(Chapter 135, Laws of 1842.)

Estimated average number of inmates, 2, at

\$250 per annum each..... 500 00

NEW YORK CATHOLIC PROTECTORY:

(Chapter 647, Laws of 1866.)

(Chapter 428, Laws of 1867.)

Estimated average number of inmates, 2,150,

at \$110 per annum each..... 236,500 00

**NEW YORK INFIRMARY FOR WOMEN AND
CHILDREN:**

(Chapter 101, Laws of 1877.)

Estimated average number of obstet- rical cases 80, at \$25 each.....	\$2,000 00	
Estimated average number of home- less and needy mothers nursing their own infants, 3, at \$18 each per month.....	648 00	
	<hr/>	2,648 00

**NEW YORK SOCIETY FOR THE RELIEF OF THE RUP-
TURED AND CRIPPLED:**

(Chapter 835, Laws of 1872.)

Estimated average number of inmates, 175, at \$150 each per annum.....	\$26,250 00
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NURSERY AND CHILD'S HOSPITAL:

(Chapter 650, Laws of 1866.)

(Chapter 366, Laws of 1869.)

(Chapter 643, Laws of 1874.)

Estimated average number of chil- dren, 465, at \$120 each per annum.....	\$55,800 00	
Estimated average number of lying- in women, 170, at \$260 each per annum.....	44,200 00	
	<hr/>	100,000 00

PROTESTANT EPISCOPAL HOUSE OF MERCY:

(Chapter 409, Laws of 1867.)

Estimated average number of inmates, 28, at \$110 each per annum.....	3,080 00
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ROMAN CATHOLIC HOUSE OF THE GOOD SHEPHERD:

(Chapter 409, Laws of 1867.)

Estimated average number of inmates, 93, at \$160 each per annum.....	14,880 00
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STATE ASYLUM FOR INSANE CRIMINALS AT AUBURN:

(Chapter 895, Laws of 1869.)

Estimated average number of inmates, 6, at \$4 each per week.....	1,248 00
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THE CHILDREN'S FOLD OF THE CITY OF NEW YORK :

(Chapter 346, Laws of 1874.)

Estimated average number of inmates, 48, at

\$2 each per week..... \$4,992 00

UNION HOME AND SCHOOL FOR EDUCATION OF CHILDREN
OF VOLUNTEER SOLDIERS :

(Chapter 309, Laws of 1870.)

(Chapter 553, Laws of 1871.)

(Chapter 143, Laws of 1873.)

Estimated average number of inmates, 160, at

\$150 each per annum..... \$24,000 00

St. JOSEPH'S IMPROVED INSTITUTE FOR THE INSTRU-
CTION OF DEAF MUTES :

(Chapter 213, Laws of 1875.)

Estimated average number of inmates, 33, at

\$500 each per annum..... 9,900 00

\$956,040 50

Total..... \$30,082,385 13

Deduct amount of estimated revenues of the General Fund not
otherwise specifically appropriated by law, including sur-
plus revenue of the Sinking Fund for payment of interest
on City Debt.....

2,500,000 00

Total..... \$27,582,385 13

The CHAIRMAN put the question, whether the Board would agree with said resolution, and adopt said Provisional Estimate.

Which was decided in the affirmative by the following vote:

Affirmative.—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The SECRETARY presented the following communication :

OFFICE OF THE BOARD OF ALDERMEN, }
 NO. 9 CITY HALL, }
 NEW YORK, October 31, 1877. }

To the Board of Estimate and Apportionment :

Gentlemen,—The following is an extract from the proceedings of a meeting of the Board of Aldermen, held October 30, 1877 :

* * * * *

“ MOTIONS AND RESOLUTIONS RESUMED.

“ Alderman Morris moved that when the Board adjourn, it do adjourn to meet in Special Session on Thursday, the eighth day of November next, at 2 o'clock P. M., for the purpose of receiving from the Board of Estimate and Apportionment, and considering the estimates of the expenses of conducting the government of the city, and the Board of Education for the year 1878, as required by section 112, of chapter 335, Laws of 1873.

“ The PRESIDENT put the question whether the Board would agree with said motion.

“ Which was decided in the affirmative.”

* * * * *

FRANCIS J. TWOMEY,
 Clerk.

The COMPTROLLER presented a communication from John Gillon, asking for an appropriation.

Which was referred to, and original papers sent to the Comptroller.

The CHAIRMAN presented communications as follows :

From the Department of Public Works, asking for the transfer of an appropriation.

From the Department of Public Works, requiring the issue of "Croton Water Main Stock of the City of New York," amounting to \$118,000.

From the Comptroller of the State of New York, requiring the County of New York to raise the sum of \$1,529.32, for the compensation of the Shore Inspector.

From the Prison Association of New York, asking for an appropriation from the Excise Fund.

Which were referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

THURSDAY, NOVEMBER 8, 1877—12 o'clock M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, NOVEMBER 7, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York." passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called

of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Thursday, November 8, 1877, at 12 o'clock M., for the purposes of transacting such business as may come before said Board.

SMITH ELY, JR.,
Mayor.

FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE, }
November 7, 1877.

Hon. SMITH ELY, JR., *Mayor :*

SIR,—You are requested to call a meeting of the Board of Estimate and Apportionment on Thursday, November 8, 1877, at 12 o'clock M., for the purpose of taking action on any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 7th day of November, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz :

SMITH ELY, JR., *the Mayor of the City of New York.*

JOHN KELLY, *the Comptroller of the City of New York.*

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held October 31, 1877, were read and approved.

The COMPTROLLER presented the following

REASONS FOR THE "PROVISIONAL ESTIMATES FOR 1878."

To the Honorable the Board of Aldermen of the City of New York:

In pursuance of the provisions of Section 112, Chapter 335, Laws of 1873, declaring that the Board of Estimate and Apportionment shall meet annually, between the first day of August and the first day of November, "and, by the affirmative vote of all the members, make a Provisional Estimate of the amounts required to pay the expenses of conducting the public business of the City and County of New York, in each department and branch thereof, and the Board of Education, for the then next ensuing financial year," the Board of Estimate and Apportionment herewith transmits to your honorable body the Provisional Estimates for 1878, made by said Board on October 31, 1877, with the reasons in detail for their action thereon.

The Board of Estimate and Apportionment have minutely examined and carefully considered every item of expense asked for in the Departmental Estimates, to determine where reductions could be made in the amount without injury to the

public interests in the administration of any of the various branches of the city government.

The reduction of taxes is considered to be an imperative duty imposed upon the Board of Estimate and Apportionment, to the full extent of their limited power over the appropriations, under existing provisions of law, and so far as they can exercise any discretionary power they have acted with strict regard to the public necessities in making the appropriations of the Provisional Estimate. They have reduced the amounts asked for in the Departmental Estimates in every item of appropriation, over which they have any control, wherever it seemed possible, and have not appropriated a single dollar in the Provisional Estimate not deemed indispensable under a faithful and economical administration of the city government.

The Board of Estimate and Apportionment would have been glad to make reductions in many items of the Departmental Estimates which they consider extravagant in amount and unnecessary for an efficient performance of the public service, while they impose a burden upon the community from which it should be relieved, but these objectionable items of expenditure, which are mainly for officers and salaries created and established by law during an era of inflation and extravagance, cannot be acted on or reduced in amount by the Board of Estimate and Apportionment.

The appropriations so exempted by law from any discretionary power over them by the Board of Estimate and Apportionment amount to more than three-fourths of the total amount of the appropriations, and those subject to revision and correction by the Board of Estimate and Apportionment have already, in former years, been reduced in many items, leaving but a small margin in any of them for further retrenchment.

The Provisional Estimate for the year 1878 is \$2,029,347 less than the Departmental Estimates, and \$901,884.35 less than the Final Estimate for 1877, as shown by the following comparative statement :

OBJECTS AND PURPOSES.	AMOUNT ALLOWED IN 1877.	AMOUNT ASKED FOR IN 1878.	AMOUNT ALLOWED IN PROVISIONAL ESTIMATE FOR 1878.
The Common Council.....	\$114,500 00	\$114,500 00	\$107,000 00
The Mayoralty.....	49,000 00	52,000 00	46,000 00
The Department of Finance....	235,000 00	235,000 00	225,000 00
State Taxes.....	4,162,883 85	3,908,272 06	3,908,272 06
Interest on the City Debt.....	9,176,501 73	9,164,383 65	9,164,383 65
Redemption of the City Debt..	1,545,467 78	1,151,530 27	1,151,530 27
Armories and Drill-rooms, Rent of.....	51,750 00	45,337 50	45,337 50
Armories and Drill-rooms, Wages of Armorerers.....	15,330 00	17,520 00	17,520 00
Coroners' Post-mortem Examina- tions.....	2,500 00	1,000 00	1,000 00
Judgments.....	200,000 00	200,000 00	200,000 00
Rents—Leases in Force.....	78,150 00	69,425 00	69,425 00
Commissioners of the Sinking Fund, Expenses of.....	2,000 00	2,000 00	2,000 00
Real Estate Expenses.....	25,000 00	50,000 00	
The Law Department.....	158,000 00	158,160 00	138,000 00
The Department of Public Works.....	1,632,000 00	2,009,350 00	1,615,100 00
The Department of Public Parks.....	357,000 00	428,500 00	346,000 00
Department of Buildings.....	75,000 00	75,000 00	70,000 00
Department of Public Charities and Correction.....	1,190,000 00	1,210,238 50	1,130,000 00
Health Department.....	204,872 00	232,042 00	190,000 00
Police Department.....	4,030,175 00	4,719,345 00	3,986,145 00
Fire Department.....	1,226,670 00	1,234,870 00	1,201,550 00
Department of Taxes and As- sessments.....	114,600 00	111,500 00	108,900 00
Board of Education.....	3,553,000 00	3,949,800 00	3,553,000 00
College of the City of New York.	150,000 00	142,500 00	142,500 00
Advertising, Printing, Station- ery, etc., including publica- tion of City Record.....	163,500 00	169,700 00	150,000 00
Salaries—City Courts.....			
Police Courts.....	150,600 00	157,200 00	150,600 00
Civil Courts.....	179,200 00	179,200 00	179,200 00
Salaries—Judiciary.....			
Supreme Court.....	125,800 00	125,800 00	125,800 00
Superior Court.....	152,800 00	151,600 00	151,600 00
Court of Common Pleas...	156,000 00	156,000 00	156,000 00
Marine Court.....	116,600 00	116,600 00	116,600 00

OBJECTS AND PURPOSES.	AMOUNT ALLOWED IN 1877.	AMOUNT ASKED FOR IN 1878.	AMOUNT ALLOWED IN PROVISIONAL ESTIMATE FOR 1878.
General Sessions and Oyer and Terminer.....	\$70,100 00	\$70,100 00	\$70,100 00
Special Sessions	23,000 00	23,000 00	23,000 00
County Clerk's Office....	40,725 00	40,725 00	40,725 00
Surrogate's Office.....	49,000 00	54,800 00	47,000 00
District Attorney's Office, including Contingencies.	75,000 00	81,150 00	71,000 00
Recorder's Office.....	12,000 00	12,000 00	12,000 00
City Judge's Office.....	15,000 00	15,000 00	15,000 00
Judge of Court of General Sessions.....	12,000 00	12,000 00	12,000 00
Commissioner of Jurors...	15,000 00	15,000 00	6,000 00
Coroners' Fees.....	75,000 00	85,000 00	70,000 00
Sheriff's Fees.....	30,000 00	40,000 00	30,000 00
Disbursements and Fees of County Officers and Witness- es.....	5,000 00	5,000 00	5,000 00
Jurors' Fees—Including Ex- penses of Jurors in Criminal Trials.....	25,000 00	25,000 00	25,000 00
Election Expenses.....	148,850 00	137,450 00	137,450 00
Support of Prisoners in County Jail.....	15,000 00	18,000 00	15,000 00
State Taxes of 1874, due by Towns Annexed from West- chester Co.....		83,606 15	83,606 15
Examining Old Claims and Accounts, etc.....	5,000 00	5,000 00	5,000 00
Salaries—Commissioners of Ac- counts and Clerk Hire.....	12,000 00	11,200 00	10,000 00
Asylums, Reformatories and Charitable Institutions.....	967,694 12	1,039,327 00	956,040 50
	\$30,984,269 48	\$32,111,732 13	\$30,082,385 13
Deduct Estimated Revenues of the General Fund.....	2 500,000 00		2,500,000 00
Total.....	\$28,484,269 48		\$27,582,385 13

The following reasons apply only to these appropriations subject to the action of the Board of Estimate and Apportionment, and which have been reduced on the Departmental Estimates, no notice being taken of those fixed and provided for by law :

THE COMMON COUNCIL.

The Departmental Estimate is for \$114,500, the amount appropriated in 1876 and 1877. This amount has been reduced to \$107,000 in the Provisional Estimate, \$89,000 of which is for the salaries of the President of the Board and twenty-one Aldermen, as fixed by law. The reduction of \$7,500 is made, therefore, upon the items of City Contingencies, \$2,500, and \$5,000 on salaries of clerks and officers, believing that these reductions should be made.

MAYORALTY.

The sum asked for in the Departmental Estimate is \$52,000, which has been reduced to \$46,000, although the amount in 1877 was \$49,000, making an actual reduction on the expenses of the Mayor's office of \$3,000, which, it is believed, can be judiciously spared from salaries and contingencies.

THE FINANCE DEPARTMENT.

The Departmental Estimate calls for \$235,000 for the expense of conducting the Department, being the same amount as the appropriation for 1877, and although the appropriation for this Department has been previously cut down in a very large amount, a reduction of \$10,000 has been made on the appropriations for salaries and contingencies, and for the same reasons assigned to the Common Council and the Mayoralty.

THE LAW DEPARTMENT.

The Departmental Estimate is \$158,160, being \$160 more than the amount appropriated in 1877, and the amount now appropriated in the Provisional Estimate is \$138,000, a reduction of \$20,160 on the Departmental Estimate, for the same reasons assigned previously.

THE DEPARTMENT OF PUBLIC WORKS.

The Departmental Estimate is \$2,009,350 against \$1,632,000 appropriated for 1877. The sum now appropriated in the Provisional Estimate is \$1,615,100, being a reduction of \$16,900 on the last year's appropriation for the Department of Public Works and \$394,250 on the Departmental Estimate for 1878.

Reductions have been made on various items of the Departmental Estimate, as follows :

Aqueduct, repairs and maintenance.....	\$15,000 00
Boulevards, roads and avenues, maintenance of.....	10,000 00
Public buildings, construction and repairs.....	5,000 00
Repairing and renewal of pipes, stop-cocks, etc.....	10,000 00
Repaving, under chapter 476, Laws of 1875.....	250,000 00
Repairs and renewal of pavements.....	50,000 00
Roads and avenues and sprinkling	5,000 00
Repairs to armories	9,500 00
Salaries, Department of Public Works.....	5,250 00
Sewers, repairing and cleaning ..	5,000 00
Street improvements, for street signs, etc.....	1,500 00
Supplying water to shipping, etc.....	18,000 00
Supplies for and cleaning public offices.....	5,000 00
Ventilating, etc., the new Court-house.....	10,000 00
Total.....	\$394,250 00

Reductions have been made in such items only where it is believed to be called for, to keep down the expenditures to what is really necessary for the public benefit.

No appropriations are made for "supplying water to shipping and for building purposes," and for "Ventilating, etc., the New Court-house," as it is believed that expenditures for these purposes can be dispensed with. The appropriation of \$35,000 for "Public Buildings—Construction and Repairs" has been changed in the title so as to include "Repairs to Armories."

THE DEPARTMENT OF PUBLIC PARKS.

The Departmental Estimate is \$428,500 against \$357,000 for 1877, and \$346,000 is the amount now appropriated for 1878, being a reduction of \$11,000 on the appropriation for 1877, and \$82,500 on the Departmental Estimate, on the following items :

Maintenance of the Parks and Places, for all supplies and for wages of foremen, gardeners, etc., including \$20,000 for the maintenance of the Museums.	\$45,000 00
Maintenance of streets, etc., in the Twenty-third and Twenty-fourth Wards, including the repair and maintenance of bridges over the Bronx River.	17,500 00
Surveying, etc., Twenty-third and Twenty-fourth Wards and north end of Island.	20,000 00
Total	<u>\$82,500 00</u>

These reductions upon the Departmental Estimate have been made for the reason that the amounts appropriated for all purposes are quite sufficient, it is believed, for an efficient and economical management of the Park Department, and that they will fully provide for all proper expenses of that Department, which are paid from taxation, in addition to those which are paid under provisions of law from the proceeds of bonds.

THE DEPARTMENT OF BUILDINGS.

The Departmental Estimate is \$75,000, which is the amount of the appropriation for 1877, and the amount now appropriated is \$70,000, which is considered an ample provision for the expenses of this department, if properly managed.

THE DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

The Departmental Estimate is \$1,210,238.50, against \$1,190,000 appropriated for the year 1877. The amount now

allowed for 1878 is \$1,130,000, being a reduction of \$80,238.50 on the Departmental Estimate on the following items :

For salaries.....	\$42,636 00
For all supplies.....	38,902 50
	<hr/>
	\$81,538 50
Less increase on appropriation for "Repairs and alterations to Buildings".....	1,300 00
	<hr/>
Total.....	<u>\$80,238 50</u>

The appropriation of \$40,000 asked for in the Departmental Estimate for "Out-door Poor," and the appropriation for the "Maintenance of Children transferred from Randall's Island" are included in the appropriation of \$800,000 "for all supplies of the Department of Public Charities and Correction."

In view of the reduced prices of provisions, it is believed that the Departmental Estimate can be reduced to the amounts appropriated in the Provisional Estimate for 1878.

THE HEALTH DEPARTMENT.

The Departmental Estimate is \$232,000, against \$204,872 appropriated for 1877 ; the amount now appropriated is \$190,000, a reduction of \$42,000 on the Departmental Estimate. This amount is considered all sufficient for the Health Department, without extraordinary needs from pestilence, which may be provided for in some other manner if the city should be so unfortunate as to suffer such an affliction.

THE POLICE DEPARTMENT.

The Departmental Estimate is \$4,719,345 against \$4,030,175 appropriated in 1877, and the sum now appropriated is

\$3,986,145, being \$44,030 less than the appropriation for 1877, and \$733,200 less than the Departmental Estimate for 1878. Reductions are made as follows :

PURPOSES.	AMOUNT ASKED FOR.	AMOUNT ALLOWED.	REDUCTION.
For five extra Police Sergeants.....	\$8,000 00	.....	\$8,000 00
139 extra Patrolmen.....	166,800 00	.....	166,800 00
two new Station Houses.....	100,000 00	.....	100,000 00
alterations, repairs, etc.....	35,000 00	\$20,000 00	15,000 00
Clerks, Telegraph Operators, etc.	77,800 00	40,000 00	37,800 00
rents of Station Houses.....	14,155 00	13,745 00	410 00
supplies.....	87,500 00	60,000 00	27,500 00
cleaning streets.....	1,077,640 00	700,000 00	377,640 00
Total.....			\$733,200 00

No appropriations have been made on account of the items for extra expenses, while they have been reduced on several items of expenditure to amounts which it is believed will be an ample allowance for the purposes and objects to which they apply.

THE FIRE DEPARTMENT.

The Departmental Estimate is \$1,234,870, against \$1,226,670 for 1877, while the sum now appropriated is \$1,201,550, being a reduction of \$33,320 on the Departmental Estimate. The reductions are as follows :

Headquarters Pay-roll—Clerks, etc.....	\$4,400 00
Telegraph Force Pay-roll.....	2,720 00
Repair Shop Pay-roll.....	5,000 00
Bureau of Combustibles Pay-roll.....	2,200 00
Bureau of Fire Marshal Pay-roll.....	800 00
Pay of Foremen, Assistant Foremen, Engineers, Firemen, etc.....	8,200 00
For Apparatus, Supplies, etc.....	10,000 00
Total.....	\$33,320 00

The amounts appropriated for the various purposes of the Fire Department are considered sufficient under an economical administration, and will not affect the efficiency of this important department.

THE DEPARTMENT OF TAXES AND ASSESSMENTS.

The Departmental Estimate calls for \$111,500, against \$114,600 for the year 1877, and the amount appropriated in the Provisional Estimate, for 1878, is \$108,900, a reduction of \$2,600 on the items of "salaries" and "contingencies," in the Departmental Estimate, which, it is believed, can be made without detriment to the public service.

THE BOARD OF EDUCATION.

The Departmental Estimate is \$3,949,800, being \$396,800 more than the appropriation for 1877, which amounted to \$3,553,000. This sum is now allowed for 1878, and is believed to be ample for the purpose of conducting the public schools of this city, if the funds are economically and judiciously applied by the Board of Education.

ADVERTISING, PRINTING, STATIONERY AND BLANK BOOKS.

The Departmental Estimate called for \$169,700, an increase of \$6,200 on the amount appropriated for the year 1877. The amount now allowed is \$150,000, which is deemed an ample provision for this purpose.

THE POLICE COURTS.

The Departmental Estimate is \$157,200 against \$150,600 appropriated for 1877, and the same amount has been allowed for 1878, no just reason being given for an increase of the expense for this purpose.

THE SURROGATE'S OFFICE.

A reduction of \$7,800 has been made on the sum called for in the Departmental Estimate, the amount allowed for 1878, \$47,000, being considered sufficient for this purpose.

THE DISTRICT ATTORNEY'S OFFICE.

The Departmental Estimate is \$81,150 against \$75,000 appropriated for 1877, and the sum of \$71,000 allowed for 1878, is deemed sufficient for this purpose, which is a reduction of \$10,150 on the Departmental Estimate.

THE COMMISSIONER OF JURORS.

The appropriation for the salary of the Commissioner of Jurors, now fixed by law at \$15,000 per annum, is reduced to \$6,000 for the year 1878, an amount believed to be sufficient for the purpose.

CORONERS' FEES.

The Departmental Estimate is \$85,000 against \$75,000 appropriated for 1877, and \$70,000 is the amount appropriated for 1878, a reduction of \$15,000, which is considered a proper retrenchment in the expense of this service.

SHERIFF'S FEES.

The Departmental Estimate is \$40,000 against \$30,000 appropriated for 1877, which amount is also appropriated for 1878, as it is deemed sufficient for this purpose.

SUPPORT OF PRISONERS IN THE COUNTY JAIL.

The Departmental Estimate calls for \$18,000 against \$15,000 appropriated for 1877, which amount is also appropriated for 1878, for the reason that it is deemed sufficient for this purpose.

THE COMMISSIONERS OF ACCOUNTS.

The Departmental Estimate calls for \$11,200 against \$12,000 appropriated for 1877, and the amount now allowed is \$10,000, which is deemed to be sufficient.

ASYLUMS, REFORMATORIES AND CHARITABLE INSTITUTIONS.

The total amount of the Estimates of the various charitable institutions of this City and State, the inmates of which are supported wholly or in part from taxation under the provisions of law imposed by special acts of the State Legislature, either by a fixed annual appropriation or a per capita daily, weekly or yearly allowance on their inmates, is \$1,039,327 against \$967,694.12 appropriated for 1877, and the sum of \$956,040.50 is now appropriated for these objects in 1878, a reduction of \$83,286.50 on the Estimates of the several Institutions.

The per capita allowance or fixed amount provided by law to be paid from taxation for the support of inmates of charitable institutions are stated, and the acts of the Legislature cited for each appropriation made to them in the Provisional Estimate, and over these fixed amounts and per capita allowances the Board of Estimate and Apportionment have no direct control or power to reduce the amounts so to be paid, but the immense increase within a few years of the amount raised by taxation in this city by the operation of special laws obtained for the benefit of different institutions through direct private influences in the Legislature, has become a matter of serious and alarming consideration. In a circular issued by the Comptroller of this city to these charitable institutions on March 20, 1877, for the purpose of checking the increase of expenditures on this account, and cautioning the officers against exceeding the amount of the several appropriations, the following language was addressed to them :

"The purposes to which these public moneys are applied are humane and beneficent charities that are, to a certain extent, necessary, but it is a question well worthy of consideration by the benevolent and philanthropic citizens who manage these institutions, whether the system of support of charitable institutions in this city, based so largely upon a per capita allowance from the public treasury, does not tend, if it do not already operate, to attract their beneficiaries from neighboring States and counties, as well as foster a spirit of dependence on charity which may aggravate rather than ameliorate the evils of pauperism and vicious habits.

"There would appear to be an urgent necessity, at least, that some measures should be adopted to check the expenditure of the public money for such objects and limit the annual addition to the burden of taxation imposed by the present system, which is out of all just and reasonable proportion to the increase of taxable property."

The magnitude of this growing evil demands early attention to check it, and will be seen at a glance, by reference to the following statement, of the rapid progress in the amounts called for, under laws, and appropriated for these purposes from 1871 to 1878, inclusive :

APPROPRIATIONS TO ASYLUMS, REFORMATORIES AND CHARITABLE INSTITUTIONS.

Years.	Amounts.
1871.....	\$336,412 23
1872.....	489,020 33
1873.....	639,550 00
1874.....	725,020 00
1875.....	825,905 00
1876.....	883,140 00
1877.....	967,694 12
1878...	956,040 50

Returns recently obtained by the Comptroller from such

charitable institutions as receive appropriations from the Excise Fund, of the actual expense of supporting their inmates per capita, show that the amounts now allowed by law, based upon the high cost of living some years ago, are now much more than is necessary with the reduced prices of many staple articles of food and clothing, and for this reason the Board of Estimate and Apportionment have been the more inclined to restrict expenditures and appropriations on this account as much as possible.

Resolved, That the foregoing reasons for the provisional estimate of the year 1878 be submitted to the Board of Aldermen, as provided by section 112 of chapter 335 of the Laws of 1873, and that they be, and are hereby, approved by this Board as their reasons for said estimate in detail, and that the Comptroller transmit the same to the Board of Aldermen with the said Provisional Estimate.

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman)*
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.

The COMPTROLLER moved that the Counsel to the Corporation be requested to render an opinion as to the power of this Board to reduce the appropriation for salary of the Commissioner of Jurors.

Which was agreed to.

The COMPTROLLER presented a communication from the New York Infant Asylum, asking for an increased appropriation.

Which was referred to, and original paper sent to the Comptroller.

The SECRETARY presented a communication from the West Side Relief Association, asking for an appropriation.

Which was referred to, and original paper sent to the Comptroller.

The President of the Board of Aldermen was called to the chair during the temporary absence of the Mayor.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of five hundred dollars is hereby transferred from the appropriation for "City Contingencies," 1877, which is in excess of the amount required for the purposes and objects thereof, to the appropriation for "Salaries—Common Council," 1877, which is insufficient.

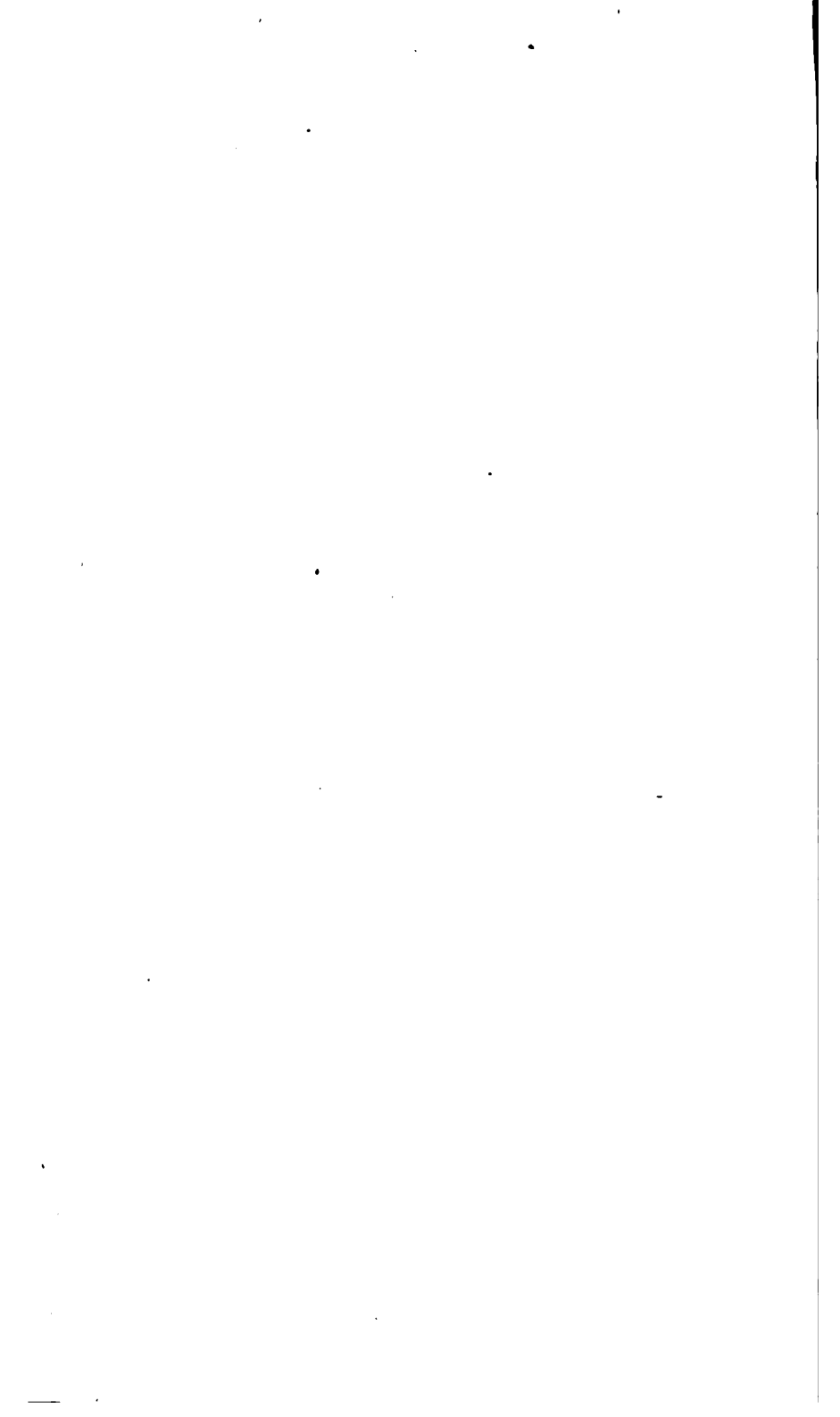
The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Comptroller of the City of New York, the President of the Board of Aldermen (Chairman), and the President of the Department of Taxes and Assessments—3.

On motion, the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

THURSDAY, NOVEMBER 15, 1877—1:30 o'clock P. M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, NOVEMBER 13, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Alder-

men, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Thursday, November 15, 1877, at 1:30 o'clock P. M., for the purpose of transacting such business as may come before said Board.

SMITH ELY, JR.,

Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 13th day of November, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D. PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York ;*

JOHN KELLY, *the Comptroller of the City of New York ;*

HENRY D. PURROY, *the President of the Board of Aldermen ;*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The minutes of the meeting held November 8, 1877, were read and approved.

The COMPTROLLER offered for adoption the following resolution :

Resolved, that under the provisions of section 115 of the charter of 1873, the Board of Estimate and Apportionment hereby

prescribe the following conditions for the purchase of fifteen thousand feet of hose, required for the use and purposes of the Fire Department, as stated in communication of October 17, 1877, viz.:

The Fire Department shall advertise in the manner prescribed by section 91 of the charter, for proposals to furnish fifteen thousand feet of hose suitable for its use and purposes.

The Fire Department shall award the contract for hose, the quality, capacity, and method of construction of which shall, in the judgment of the Department, be best suited to accomplish the purpose for which it is desired, to the person who shall be the lowest bidder therefor.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution:

Resolved, That the sum of two hundred dollars be, and the same is hereby, appropriated from the Excise Fund for the support of certain inmates of the "New York Infirmary for Women and Children," during the month of October, 1877, pursuant to the provisions of chapter 101, Laws of 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER presented the following communication:

DEPARTMENT OF PUBLIC WORKS, }
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, November 12, 1877.

*Hon. SMITH ELY, Jr., Mayor, and Chairman of the Board of
Estimate and Apportionment:*

SIR,—It is very desirable that this Department be enabled to continue the repairs of street pavements to the close of the season, so long as the weather is favorable for such work, and to that end I would respectfully request that the appropriation for "Repairs and Renewal of Pavements," which is nearly exhausted, be increased by transfers from unexpended and surplus balances of appropriations of this Department, as follows:

From the appropriation for "Sewers—Repairing and Cleaning" for 1877, the sum of four thousand dollars (\$4,000).

From the appropriation for "Repaving under chapter 476, Laws of 1875," for 1877, the sum of four thousand dollars (\$4,000)—the contracts for repaving being now so nearly completed that, on a close calculation, it is found that the said sum of \$4,000 can be spared from this appropriation.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of eight thousand dollars be, and the same is hereby, transferred from the following appropriations, the same being in excess of the amounts required for the purposes and objects thereof, viz. :

"Sewers—Repairing and Cleaning," 1877.....	\$4,000 00
"Repaving, under chapter 476, Laws of 1875,"	
1877.....	4,000 00
	<hr/>
Total.....	\$8,000 00
	<hr/> <hr/>

—to the appropriation for "Repairs and Renewal of Pavements," 1877, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen and the President of the Department of Taxes and Assessments—4.

By unanimous consent, the Rule adopted at the meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of a "Revenue Bond," and "Croton Water-main Stock."

Whereupon the COMPTROLLER offered for adoption the following preamble and resolution :

Whereas, In a proceeding had in the Court of Common Pleas on December 16, 1875, in which the Mayor, Aldermen,

etc., were plaintiffs, and the building known as No. 20 Roosevelt street, and Edward Goodchild, the owner of said premises, were defendants, a precept was issued on February 26, 1876, by Hon. H. W. Robinson, one of the Judges of said court, pursuant to section 38, chapter 625, Laws of 1871, directing the Superintendent of Buildings to make the said premises safe and secure ; and that the Superintendent of Buildings reported on February 8, 1877, that the expenses incurred by William W. Owens, who was employed by him to perform said work, were \$267.39, as per bill rendered and approved April 27, 1877, by Hon. Charles P. Daly, Judge of the Court of Common Pleas ; therefore

Resolved, That the Comptroller be, and he is hereby, authorized to issue a Revenue Bond of the City of New York, as authorized by section 38, chapter 625, Laws of 1871, for the sum of \$267.39, payable in 1878, at such rate of interest as he may determine, not exceeding seven per cent. per annum, being the amount required to pay the expense incurred by the Superintendent of Buildings in making safe and secure the building known as No. 20 Roosevelt street, under a precept issued by the Court of Common Pleas, dated February 26, 1876, said amount to be reimbursed to the city by the payment of the same and interest at seven per cent. per annum out of the judgment obtained, as provided by said provision of law, if the same shall be collected.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York,
the President of the Board of Aldermen, and
the President of the Department of Taxes and
Assessments—4.*

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL,
NEW YORK, August 15, 1877. }

*Hon. SMITH ELY, JR., Mayor, and Chairman of the Board of
Estimate and Apportionment:*

SIR,—To enable this Department to carry out the resolutions of the Common Council, directing the laying of Croton water mains in various parts of the city, requisition is hereby made for the issue of "Croton water main stock of the City of New York," authorized by section 3, chapter 477, Laws of 1875, to the amount of one hundred and sixty-eight thousand dollars (\$168,000), as said amount is deemed necessary for the purposes of said resolutions, in addition to the amounts heretofore authorized and issued for such purposes.

Very respectfully,

ALLAN CAMPBELL,
Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue, from time to time, as may be required, and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water Main Stock," as authorized by chapter 477, Laws of 1875, and

on account of requisition of the Department of Public Works, of August 15, 1877, to the amount of fifty thousand dollars.

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC PARKS, }
36 UNION SQUARE (EAST), }
NEW YORK, November 8, 1877. }

The Board of Estimate and Apportionment :

GENTLEMEN,—On the 19th of last September, the Board of Commissioners of this Department adopted a resolution requesting the transfer of certain sums from the appropriations for 1877 to the appropriation for "Maintenance of Parks, etc," 1877.

The following is an extract from the minutes of the proceedings of a meeting of the Commissioners, held on the 31st of October ultimo, viz.:

"The President moved that the resolution adopted on the 19th September, 1877, requesting a transfer of balances of certain appropriations for the year 1877, be reconsidered.

Adopted.

"The President then offered the following resolution as a substitute therefor, namely :

"*Resolved*, That the Board of Estimate and Apportionment be and hereby is respectfully requested to transfer to the appropriation for 'Maintenance of the Parks and Places, for wages of foremen, gardeners, mechanics, and laborers employed on the work of maintenance, etc.,' 1877, and from the following appropriations the under-mentioned sums, which are in excess of the amounts required, namely :

"'Police—Salaries of Captain, Lieutenant, etc.,'	
1877.....	\$5,618 72
"'Music—Central Park,' 1877.....	180 00

"The President put the question whether the Board would agree to said substitute, and it was determined in the affirmative, a majority of all the members of the Board voting in favor thereof, as follows :

"*Ayes*—Commissioners Martin, Wenman, and Wetmore—3."

Respectfully,

WM IRWIN,

Secretary D. P. P.

And offered for adoption the following resolution: :

Resolved, That the sum of five thousand seven hundred and ninety-eight dollars and seventy-two cents be and the same is hereby transferred from the following appropriations to the Department of Public Parks, for 1877, the same being in excess of the amounts required for the purposes and objects, thereof, viz. :

Police—Salaries of," etc.....	\$5,618 72
Music—Central Park.....	180 00
	<hr/>
Total	<u>\$5,798 72</u>

to the appropriation for the said Department for 1877, entitled, "Maintenance of the Parks and Places—Wages," etc., which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of eighteen hundred and thirteen dollars and seventy-five cents be and the same is hereby transferred from the appropriation for "Disbursements and Fees of County Officers and Witnesses," 1876, which is in excess of the amount required for the purposes and objects thereof, to the following appropriations, which are insufficient, viz.:

"Advertising"—1874.....	\$65 38
"Advertising"—1877.....	1,748 37
	<hr/>
Total.....	<u>\$1,813 75</u>

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER presented the following communication :

HEADQUARTERS FIRE DEPARTMENT,
CITY OF NEW YORK, 155 AND 157 MERCER STREET. }
NEW YORK, October 20, 1877.

To the Board of Estimate and Apportionment :

GENTLEMEN—I have the honor to inform you of the adoption of the following resolution at the meeting of the Board held on the 17th instant :

“Resolved, That the Board of Estimate and Apportionment be requested to authorize the transfer of the sum of two thousand dollars (\$2,000) from the balance of unexpended appropriation for ‘Fire Department Fund’ for the year 1876, the same being in excess of the amount required therefor, to the appropriation for ‘Repair Shop’s Pay-roll’ for the current year.”

Very respectfully,

VINCENT C. KING,

President.

And offered for adoption the following resolution :

Resolved, That the sum of eighteen hundred and thirty-four dollars and ninety-one cents is hereby transferred from the appropriation for the “Fire Department Fund,” 1876,

which is in excess of the amount required for the purposes and objects thereof, to the appropriation for "Fire Department Fund—Repair Shop Pay-roll," 1877, which is insufficient.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4,*

The COMPTROLLER presented the following communication:

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
300 MULBERRY STREET, }
NEW YORK, September, 7th, 1877. }

HON. SMITH ELY, JR.,

Chairman of the Board of Estimate and Apportionment:

SIR,—At a meeting of the Board of Police held this day it was

Resolved, That the Board of Police hereby consent to the transfer by the Board of Estimate and Apportionment, to such objects and purposes as may be required in the interests of the city, the sum of thirty-five hundred dollars (\$3,500), from the unexpended balance of the appropriation of 1875, for account of "Salaries," "Police Department," said amount being in excess of the amount required or deemed to be necessary for the purposes or objects thereof.

Very respectfully,

WM. H. KIPP,

First Deputy Clerk.

Also the following :

In pursuance of the provisions of section 113, chapter 335, Laws of 1873, entitled "An act to reorganize the local government of the City of New York."

We hereby certify that Thomas Dunlap was the prevailing party in an action of "quo warranto," brought upon the relation of the People of the State of New York and Douglas Taylor against Thomas Dunlap, defendant, to contest the office of Commissioner of Jurors in the City and County of New York, and that after receiving and examining the bills of William M. Evarts, Frederick Smyth, and Burton N. Harrison, for their services as counsel for the defendants in said action, and of Martin B. Brown, for printing, and the affidavits of Frederick Smyth and Burton N. Harrison, and the report of William M. Prichard, Esq., a referee appointed by us to take testimony in relation thereto, and the testimony taken by him, all of which are hereto annexed, and fully considering the facts and circumstances of the litigation, we are of the opinion that the services rendered in and throughout the said litigation by the said William M. Evarts, Frederick Smyth, and Burton N. Harrison, including the expense of printing (\$67), and other disbursements (\$27.85), are of the total value of three thousand and ninety-four dollars and eighty-five cents, and we therefore certify the same at that amount, in accordance with the statute above cited, the same to be in full of all claims of counsel, and of the said Thomas Dunlap, in respect to the expense of prosecuting the said action.

Dated New York, June 22, 1877.

CHAS. P. DALY,

Chief Justice of the Court of Common Pleas.

WM. C. WHITNEY,

Counsel to the Corporation.

SUPREME COURT.

THE PEOPLE, &C., EX REL. DOUGLAS Taylor, and the said Douglas Taylor,

Plaintiff,

against

THOMAS DUNLAP,

Defendant.

IN THE MATTER

of

THE APPLICATION OF THOMAS Dunlap for certificate of the Chief Justice of the Court of Common Pleas, and of the Chief Officer of the Law Department as to the value of services rendered by counsel for defendant in above case.

Report of Referee.

To the Honorable CHARLES P. DALY, Chief Justice of the Court of Common Pleas, and the Honorable WILLIAM C. WHITNEY, Counsel for the Corporation of the City of New York:

In pursuance of an order made by your Honors on the 3d day of May, 1877, upon the aforesaid application of the said Thomas Dunlap, whereby it was referred to the undersigned to examine and report as to the value of the various services for which bills have been rendered by William M. Evarts, Frederick Smyth, Alfred J. Taylor, and Burton N. Harrison,

by them severally performed in or about the several steps by which the said Douglas Taylor contested the title of said Thomas Dunlap to the office of Commissioner of Jurors, and to examine and report what would be a proper amount to charge the city therefor, I, William M. Prichard, the Referee in said order named, do respectfully

REPORT :

That I have been attended by the said counsel, Frederick Smyth and Burton N. Harrison, and have examined them under oath. Their depositions, subscribed by them respectively, are annexed to this my report. I have also examined the printed papers in the case, including the points of plaintiff and appellant in the Supreme Court and in the Court of Appeals, and the points of defendant and respondent at the General Term of the Supreme Court, which were used also in the Court of Appeals. Upon the proofs and documents aforesaid, I am of opinion that the importance and difficulty of the contest were such as to justify and require the employment of the able and eminent counsel who were employed ; that the amounts paid to Mr. Evarts and to Mr. Smyth, namely, fifteen hundred dollars to Mr. Evarts and one thousand dollars to Mr. Smyth, were reasonable and moderate charges for their conduct of the case through the Trial Term and the General Term of the Supreme Court and the Court of Appeals, and their services in that behalf were well worth those sums respectively, and that the services rendered by Mr. Harrison to said Thomas Dunlap, in connection with said contest for said office, were reasonably and justly worth the sum of five hundred dollars, and that the said three sums, amounting to three thousand dollars. and also the further sum of sixty-seven dollars paid for printing, and twenty-seven dollars and eighty-five cents for other disbursements, making in all the sum of three thousand and ninety-four dollars and eighty-five cents, are a proper amount to be

allowed by the city to the said Thomas Dunlap for the expenses of the contesting of the office of Commissioner of Jurors as aforesaid. The claim for payment to other counsel than those above named should not, in my opinion, be allowed as against the city.

Dated New York, June 14, 1877.

WM. M. PRICHARD,
Referee.

IN THE MATTER
of
THE CLAIM OF THOMAS DUNLAP,
COMMISSIONER OF JURORS.

Before WM. M. PRICHARD, Esq., Referee :

Frederick Smyth, being duly sworn, testifies as follows :

I was retained by Thomas Dunlap immediately after his appointment to the office of Commissioner of Jurors, and was requested by him to examine the statutes referring to said office, so as to be prepared to advise him as to the proper course to be pursued in the event of a litigation, which was then threatened by Mr. Taylor, the predecessor in office of Mr. Dunlap ; I had frequent consultations with Mr. Dunlap in respect to the matter, and made an examination of the statutes and decisions bearing upon the same ; at his request, and as one of his counsel, I attended the meeting of the Board created by statute to select persons to act as Grand Jurors ; at that meeting, Chief Justice Daly was selected to preside, and he stated that Mr. Taylor had addressed a letter to him protesting

against the Board recognizing Mr. Dunlap as the Commissioner, the law under which the appointment was made being unconstitutional ; I prepared an affidavit for Mr. Dunlap, in which he set forth his appointment, and that he had given the bond required by law, and taken the oath of office, and had been and was then performing all of the duties of the office, and had the possession of the office records.

I presented this affidavit to the Board, and claimed that Mr. Dunlap, being in possession of the office, discharging the duties thereof under the appointment by the Mayor, he was, at least, the "*de facto* officer," and that the Board were bound to recognize him, and that the Board had no power to pass upon the question of the validity of the law under which the appointment was made.

Mr. Harrison also, appeared in favor of Mr. Dunlap, addressed the Board, and submitted a printed brief for the consideration of the Board.

The Board adjourned, Judge Daly stating that he desired to examine the question presented by Mr. Taylor, before proceeding with the selection of grand jurors. Judge Daly subsequently decided that the Board could not pass upon the objection made by Mr. Taylor, and the Board then proceeded to the discharge of the duty of selecting Grand Jurors from the lists prepared and presented by Mr. Dunlap.

I subsequently attended at the drawing of a panel of Petit Jurors, before Justice Tappen, holding a Special Term of the Supreme Court ; when Mr. Hall raised the objection to the right of Dunlap to act on that occasion, Judge Tappen directed the drawing to proceed.

I also attended the Court of General Sessions, before Recorder Hackett, having been requested to do so by Mr. Dunlap, Messrs. A. O. Hall, and W. F. Howe having presented a challenge to the panel of jurors returned to that court by Mr. Dunlap. I, in connection with Mr. Peter B. Olney, with whom

I was associated on that occasion, had an interview with the District Attorney, and stated to him the views of Mr. Dunlap's counsel, with which he, the District Attorney, coincided, and he demurred to the challenge so interposed, which demurrer the Recorder sustained.

Mr. Hall subsequently suggested that a "case" be agreed upon and be submitted to the General Term of the Supreme Court for its determination, and I corresponded with him, and declined to accede to his suggestion in that respect.

An action was then commenced in the nature of a *quo warranto*, by the Attorney General, in the name of the People, on the relation of Mr. Taylor against Mr. Dunlap. After the commencement of this action, I had several consultations with the defendant, and upon my suggestion, Mr. Evarts was retained in his behalf. I consulted Mr. Evarts, and obtained his opinion on the case, I furnishing him with the pleadings and a copy of the printed brief prepared by Col. Harrison, to which I have before referred; I prepared the answer of the defendant, as his attorney, submitted it to Mr. Evarts, and attended to the usual and necessary attorney business; prepared such evidence as the nature of the case required for the trial, and had several consultations with Mr. Evarts as to the trial of the case. I also attended the Circuit, had the cause set down for a day for trial, and on the trial I assisted Mr. Evarts. On the trial of the cause, Mr. Vanderpoel represented Mr. Taylor and the People.

The formal part of the trial I conducted, and I also assisted in arguing against Mr. Vanderpoel's motion for a direction to the jury to find a verdict for the plaintiff.

Mr. Evarts closed the argument, and Justice Van Vorst directed a verdict for the defendant.

I attended to the entry of the judgment upon the verdict, and prepared the judgment roll.

A case containing exceptions was subsequently prepared by the plaintiff, and served upon me; I submitted amendments

to the case, which were allowed; the plaintiff appealed to the General Term, and I attended to the attorney business between the entry of judgment and the hearing of the appeal, and had several consultations with Mr. Evarts in respect to the appeal and its argument.

Mr. Evarts argued the appeal at the General Term, on the part of Mr. Dunlap, and Mr. Hall on the part of the People and Mr. Taylor. The judgment was affirmed.

An appeal to the Court of Appeals was then taken by the plaintiff, and I attended to the usual attorney business between the entry of judgment of the General Term and the hearing of the appeal by the Court of Appeals. I had several consultations with Mr. Evarts in respect to the case, and the preparation and printing of his points.

The cause was argued by Mr. Evarts before the Court of Appeals, and resulted in that court affirming the judgment. My recollection is that Mr. Evarts was detained for two or three days at Albany before the case was reached and argued.

On the affirmance of the judgment of the Supreme Court, and after receiving the *remittitur*, I prepared and obtained the necessary orders, and entered final judgment thereon.

I desire to state that the brief prepared by Colonel Harrison was of very great service to the defendant and to the counsel who conducted the defendant's case before the Supreme Court and the Court of Appeals, and was so considered by Mr. Evarts.

For the services rendered by Mr. Evarts, he charged, and I paid to him, as the attorney of Mr. Dunlap, fifteen hundred dollars.

For my services I charged and received from Mr. Dunlap one thousand dollars.

F. SMYTH.

Sworn, this 15th day of May, }
1877, before me,

WM. M. PRICHARD,

Referee.

City and County of New York, ss. :

Barton N. Harrison, being duly sworn, deposes and says :
That he is an Attorney and Counsellor at law, practising at this bar.

That in the various steps and proceedings wherein Douglas Taylor, late Commissioner of Jurors, contested the title of Thomas Dunlap, present Commissioner, to that office, deponent rendered, upon the retainer and at the request of said Dunlap, many and various professional services ; that said services extended from a short time after Dunlap's appointment to the office, in July, 1875, to the decision by the Court of Appeals in 1876 of the final appeal in the action of *quo warranto* ; and that, in all of said various steps and proceedings in and about the contest over the title to the office, Dunlap, the present incumbent, was the prevailing party.

Deponent further says that the services by him rendered were laborious, and consumed much time—requiring careful search for and study of all the various statutes enacted in this State, and ordinances of this city, passed since the beginning of this century, with reference to the selection of jurors in the City of New York, and that the particulars of those services are correctly set forth in the bill by him rendered to Dunlap.

Deponent further says that, after such search for and study of the statutes and ordinances, and after consultation and discussion with several other persons in and about said matters, he prepared and printed a brief, a copy of which is annexed to the bill as rendered to Dunlap, which covers all the questions involved in the various proceedings, and which brief, as appears from the statements of others, and from the opinion handed down by the Court of Appeals in the action of *quo warranto*, contains all the materials used, both by the courts and by counsel, throughout the contest over the office.

Deponent further says that he considers the charge for ser-

vices, in that bill rendered stated, a moderate and reasonable charge for such professional services, and that the disbursements in that bill stated and charged were in fact made as there charged.

Deponent further says that among the persons with whom he had consultation and discussion in said matters was Alfred J. Taylor, Esq., Counsellor at law, upon whose learning and professional opinion in matters of such moment deponent has great reliance; and that the sum of \$100, in said bill charged, and by deponent agreed to be paid for the services of said Alfred J. Taylor, Esq., is, in deponent's opinion, a moderate and reasonable charge for such services by a lawyer of said Taylor's standing at the bar.

BURTON N. HARRISON.

Subscribed and sworn before me, {
the 16th day of May, 1877; }

FRED'K A. PELL,

Notary Public,

N. Y. County (51).

Resworn, 7th June, 1877, before

WM. M. PRICHARD,

Referee.

Statement of Thomas Dunlap, Commissioner of Jurors, of the amount expended by him in his defence to the title of his office, under proceedings commenced by Douglas Taylor, by a "writ of *quo warranto*," and tried in Supreme Court Circuit, Part II, December 14, 1875, argued and decided in General Term, Supreme Court, January 18, 1876, argued in Court of Appeals and decision rendered May 24, 1876, and of other proceedings incidental thereto;

William M. Evarts, for services as Counsel, as per Voucher No. 1.....	\$1,500 00
Frederick Symth, for services as Counsel, as per Voucher No. 1.....	1,000 00
Total, as per Voucher No. 1.....	\$2,500 00
Burton N. Harrison, for services, as per Voucher No. 2.....	627 85
Martin B. Brown, for printing 250 copies brief, as per Voucher No. 3 (copy of brief annexed to Voucher No. 2)	67 00
Total.....	\$3,194 85

Voucher No. 1.

NEW YORK SUPREME COURT.

THE PEOPLE, ETC., ON THE RELATION OF D. TAYLOR,

vs.

THOMAS DUNLAP.

I certify that I have received from the defendant the sum of two thousand five hundred dollars, for the purpose of paying to Hon. Wm. M. Evarts his charge for services rendered in this case at the Circuit, the General Term, and the Court of Appeals, and for my services as attorney and counsel in the same suit. I have paid out of said sum to Mr. Evarts the sum of fifteen hundred dollars, and have retained the balance, viz., the sum of one thousand dollars, for my services.

FREDERICK SMYTH.

March 13, 1877.

THOMAS DUNLAP, Commissioner of Jurors, to BURTON N. HARRISON.

Dr.

1875. To retainer and professional services, as follows :

July 23—To retainer as counsel for him in and about the matter of proceedings which he had been notified would be instituted and prosecuted by Douglas Taylor, late Commissioner, "for the contesting of the office of" Commissioner of Jurors, to which office Col. Dunlap was appointed and confirmed July 22, 1875, under and pursuant to chapter 335, Laws 1873.

July —To frequent consultations with and advice to him in and about said matter during the months of July and August, and the early days of September ; and to preparing a careful and elaborate brief on the subject of title to the office, and discussing chapter 495, Laws of 1847, August and September. which created the office, and all the legislation subsequent to that date, with reference to the office or to the Commissioner, as well as the provisions of the Revised Statutes and the City Ordinances under them, and also the provisions of the acts previous to the Revised Statutes with reference to the selection of jurors.

It was claimed by Mr. Taylor that he was still Commissioner, by reason of a

former appointment (under chapter 498, Laws 1853), and that the provisions of chapter 335, Laws of 1873, authorizing a new appointment by the Mayor, after nomination to and confirmation by the Board of Aldermen, is unconstitutional and therefore void. Mr. Taylor had opened an office down town, which he designated as "the office of the Commissioner of Jurors," and he continued, by public notices in the newspapers and otherwise, to perform what he claimed to be the duties of that office.

Col. Dunlap occupied the office in the Court House, which had been designated by the Board of Supervisors for the Commissioner; and he had possession of the books, etc.

September. To appearing before the "Board to select persons to serve as Grand Jurors at Courts of Oyer and Terminer and General Sessions," and there arguing the questions of title to the office of Commissioner; and submitting my brief, which had been printed.

It was necessary for that Board to decide for itself the questions between Col. Dunlap and Mr. Taylor, because the law required that Board—first, to meet at the office of the Commissioner of Jurors; second, to be attended by the Commissioner of Jurors as the Clerk *ex-officio*; and third, to select the Grand Jurors

from the lists which should be furnished by the Commissioner of Jurors as the lists of Petit Jurors.

The Board, after argument and consideration, recognized Col. Dunlap as Commissioner, met at his office, was attended by him as Clerk *ex-officio*, and selected the Grand Jurors from the lists he furnished.—Col. Dunlap prevailing.

To attendance as counsel for him in the Supreme Court, in the matter of jurors drawn by the County Clerk from lists made up by Col. Dunlap as Commissioner—Mr. Taylor being present with his counsel, who made argument against the lists presented, and against the right of Col. Dunlap to the office.—Col. Dunlap prevailed.

The Judge and the County Clerk recognized Col. Dunlap as Commissioner.

October.—To frequent consultations with, and advice
 November to him, in and about other various pro-
 and ceedings by Mr. Taylor, contesting the
 December. office—including the action (*People, ex rel. Taylor vs. Dunlap*) of *quo warranto*
 1876. brought in the Supreme Court, there
 Jan. to April. tried, with judgment for defendant; ap-
 pealed, and at General Term affirmed;
 appealed, and by the Court of Appeals
 again affirmed—the material of my brief
 above referred to, being used through-
 out the proceedings, and being adopted

as the substance of the opinion handed down by the Court of Appeals. Col. Dunlap prevailing throughout.

To said retainer and to all of said services in full.....	\$500 00
To disbursement, in and about said proceedings, to Alfred J. Taylor, Esq., as and for a fee for him for services by him rendered as counsel in the matter.....	100 00
To paid as disbursements in and about said proceedings, in various other items,	27 85
Total.....	<u>\$627 85</u>

[E. & O. E.]

NEW YORK, March, 1877.

Received payment of the above account in full.

(MONTHLY STATEMENT.)

NEW YORK, May, 1876.

MR. THOS. DUNLAP to MARTIN B. BROWN,
Mercantile Book and Job Printer,
201 and 203 William street, Dr.,

Sept. 9, 1875. To mdse..... \$67 00

Received payment.

M. B. BROWN,

250 copies of annexed brief to statement of B. N. Harrison.

LAW DEPARTMENT—
OFFICE OF THE COUNSEL TO THE CORPORATION,
NEW YORK, September 28, 1877. }

Hon. JOHN KELLY,

Comptroller :

Sir,—I duly received your letter of the 13th instant, enclosing certificate, statement and vouchers in the matter of the

claim of Thomas Dunlap, Commissioner of Jurors, for \$3,094.-85, which you state has been presented at the Finance Department, with request for payment. You also state that, as there is no appropriation from which the Finance Department can pay this amount, the question arises whether such claim is a legal charge against the city, and whether it is the duty of the Board of Estimate and Apportionment to make provision for the payment thereof by a transfer of balances to an appropriation for that purpose. You accordingly request my opinion upon this matter as to the course to be taken by the Board of Estimate and Apportionment.

Prior to the year 1871 appropriations to meet the various expenses of the City Government were made directly by the Legislature itself. The acts making such appropriations, commonly called tax-levies, contain numerous appropriations to the counsel of various parties, who have at different times contested the title to city offices. Such appropriations were made by the Legislature not only to the counsel of the prevailing, but in many instances the counsel of the defeated party.

In some cases such appropriations were made upon the ground, as indicated by the terms thereof, that the local authorities had been guilty of negligence in not giving proper notice of the election, or in some other respect, and had thereby occasioned a doubt as to who was really entitled to a particular office; and that for this reason the expense of the litigation resulting from such negligence ought to be borne by the city. In other cases I presume such appropriations may have been made upon the ground that the public had an interest in having the question of the title to various public offices finally and speedily settled by the courts, and ought therefore to bear a portion of the expense of the litigation. But whatever may have been the grounds upon which such action was taken in different cases, it is certain that numerous tax-levies contain clauses appropriating large sums of money for such purposes.

• In 1871 an act was passed which created a new system of making appropriations for the city, and vested the power of making such appropriations in certain local officers. The system so established was continued by the charter of 1873, which created the present Board of Estimate and Apportionment. Section 113 of this charter contains the following provision :

“No appropriation or payment for the contesting of the office of Mayor, or any seat in the Board of Aldermen or office in any Department, or the office of any officer whose salary is paid from the City Treasury, shall be made to any but the prevailing party, nor shall any such appropriation or payment be made to such prevailing party, except upon the written certificates of the chief officer of the Law Department, and of the Chief Justice of the Court of Common Pleas of the City and County of New York, as to the value of the services rendered in the case.”

At the time of the passage of this charter the practice of previous legislatures in making appropriations of the character in question was, of course, well known to the Legislature of 1873, and the above quoted provision, although it restricts the right to make such appropriations to the prevailing party, is an approval of such practice in these matters, and is an express legislative recognition of the right of the Board of Estimate and Apportionment to make appropriations of this character. The provision that such appropriations shall not be made, except to the prevailing party, is tantamount to a declaration that such appropriations may be made to the prevailing party.

In the present case the value of the services rendered in the suit brought against Mr. Dunlap by the People, and Mr. Douglas Taylor, was first investigated by a reference to William M. Prichard, Esq., who reported the same at \$3,094.85. Upon the report of said referee and the evidence produced before him, and a consideration of the character of the litigation,

the certificate required by said section 113 of the charter, as to the value of the services, has been given by the Hon. Charles P. Daly, Chief Justice of the Court of Common Pleas, and by the Counsel to the Corporation. Under these circumstances, if there was an appropriation applicable to the payment of claims of this character, the Comptroller could at once pay the claim. As there is no such appropriation, the claim might be included in the appropriations to be made by the Board of Estimate and Apportionment for the year 1878; or, the Board of Estimate and Apportionment can lawfully transfer any unexpended balance, not required for the purpose for which it was appropriated, to an appropriation to be used for the payment of Mr. Dunlap's claim.

The 113th section of the Charter has two important effects :

First—It refers to the Chief Justice of the Court of Common Pleas and the Corporation Counsel the question of the "value of the services rendered in the case."

Those two officials have passed upon the bills for professional services in this case, and have approved them at the amounts fixed by Hon. W. M. Prichard, Referee.

The other effect on the 113th section is to make it legal to pay the expenses of the successful party, if the Board of Apportionment so decides, and illegal to pay the expenses of the unsuccessful party, as had been previously frequently done.

The papers transmitted with your letter are herewith returned.

I am, sir, yours, respectfully,

W. C. WHITNEY,

Counsel to the Corporation.

And offered for adoption the following resolution :

Resolved, That the sum of three thousand and ninety-four dollars and eighty-five cents be and the same is hereby trans-

ferred from the appropriation for "Police Fund," 1875, the same being in excess of the amount required for the objects and purposes thereof, to an appropriation for "Legal Expenses, Contesting Office, 1877 (sec. 113, chapter 335 Laws of 1873)," for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Board of Aldermen—3.

Negative—The President of the Department of Taxes and Assessments—1.

The CHAIRMAN presented communications as follows, viz. :

From the "Common Council," relating to repaving certain streets.

From the "Ladies' Association of the Evangelical Lutheran St. Marcus Church of the City of New York," asking for an appropriation.

From the "Department of Buildings," asking for the transfer of an appropriation.

Which were referred to, and original papers sent to the Comptroller.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

TUESDAY, NOVEMBER 20, 1877—1 o'clock P. M.

The Board met pursuant to the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, NOVEMBER 19, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and

Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Tuesday, November 20, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller dated November 19, 1877.

SMITH ELY, JR.,

Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
 COMPTROLLER'S OFFICE, }
 November 19, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—Your are requested to call a meeting of the Board of Estimate and Apportionment on Tuesday, the 20th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$10,000 "Assessment Bonds," for improving and constructing Riverside Avenue, under chapter 447, Laws of 1876, and for the transaction of such other business as may come before the Board.

Very respectfully,

JOHN KELLY,

Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 19th day of November, 1877.

SMITH ELY, JR.,

Mayor.

JOHN KELLY,

Comptroller.

HENRY D. PURROY,

President of the Board of Aldermen.

JOHN WHEELER,

President of the Department of

Taxes and Assessments.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
 JOHN KELLY, *the Comptroller of the City of New York* ;
 HENRY D. PURROY, *the President of the Board of Aldermen* ;
 JOHN WHEELER, *the President of the Department of Taxes and Assessments*.

The minutes of the meeting held November 15, 1877, were read and approved.

The Comptroller presented the following communication :

CITY AND COUNTY OF NEW YORK,
 DISTRICT ATTORNEY'S OFFICE, }
 November 16, 1877.

The Board of Estimate and Apportionment :

GENTLEMEN—I desire to ask your Board to transfer from the Contingent Fund of my office for 1876, the unexpended balance, amounting to \$956.34, and from the Contingent Fund for 1877, the further sum of \$1,443.22, making the sum in all of \$2,399.56, to the salary account of the employees of this office for the current year.

I ask this for the following reasons :

1st. It is necessary to enable me to carry on the business of the office to the close of the year.

2d. My force is already reduced from what it was at the outset of the year, when I had it as low as I thought it could be safely made.

3d. The business of the office, instead of diminishing with a decreasing force, increases in volume, with two courts now continuously in session, and sometimes three, as is the case at present.

4th. The transfer I ask for is from the contingent fund, which I have administered with the utmost economy. I might have made an apparent reduction of the salary account by employing people outside of the office and paying them out of the Contingent Fund, but that would have been, in my judgment, a more extravagant method of doing the work, and also less efficient. It seemed to me wiser and cheaper to do it as I have done, and I trust that you will grant this application. If the Board deem it necessary, I will consent to have the entire transfer made from the appropriation for "Contingencies," for 1877, and also consent that the Board use the balance of the appropriation for "Contingencies" for 1876, for any purpose it may deem proper.

Yours respectfully,

BENJ. K. PHELPS,

District Attorney.

. And offered for adoption the following resolution :

Resolved, That the sum of twenty-three hundred and ninety-nine dollars and fifty-six cents is hereby transferred from the appropriation for "Contingencies—District Attorney's Office," 1877, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Salaries—Judiciary, the District Attorney's Office," 1877, which is insufficient.

The Chairman put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

By unanimous consent, the rule adopted at a meeting held June 23, 1874, relating to calls of meetings, was suspended, in order to act upon the issue of "Assessment Bonds."

Whereupon the Comptroller offered for adoption the following resolution :

Resolved, That the Comptroller be, and he is hereby, authorized to issue, at such time and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Assessment Bonds," for the sum of ten thousand dollars, in pursuance of chapter 447, Laws of 1876, for improving and constructing Riverside Avenue.

The Chairman put the question whether the Board would agree to said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The Comptroller presented the following communication :

DEPARTMENT OF BUILDINGS,
OFFICE OF SUPERINTENDENT, No. 2 FOURTH AVENUE, }
NEW YORK, November 13, 1877.

Hon. SMITH ELY, Jr., Mayor, and Chairman of the Board of Estimate and Apportionment :

SIR,—I would most respectfully solicit from your honorable Board a transfer of moneys to the credit of this Department,

to the amount of four thousand dollars (\$4,000), to enable me to properly and efficiently conduct the business of this Department for the remainder of this year.

I have endeavored to make the amount appropriated for conducting the business of the Department for the year meet the necessary expenses thereof, but find that it will be insufficient, and therefore respectfully request that the hereinbefore named amount be transferred and placed to the credit of this Department.

Very respectfully,

WALTER W. ADAMS,

Superintendent of Buildings.

And offered for adoption the following resolution :

Resolved, That the sum of four thousand dollars be and the same is hereby transferred from the following appropriations, the same being in excess of the amounts required for the purposes and objects thereof, viz. :

"Police Fund"—1875 and 1876.....	\$1,905 50
Contingencies District Attorney's Office—1876.....	921 58
"Salaries—Commissioners of Accounts"—1875....	918 81
Salaries—Third District Court House Commissioners—1876.....	95 40
Disbursements and Fees of County Officers and Witnesses,—1877.....	159 06
Total.....	<u><u>\$4,000 00</u></u>

To the appropriation for "Salaries—Department of Buildings,"—1877, the same being insufficient.

The Chairman put the question whether the Board would agree to said resolution.

Which was decided in the affirmative by the following vote :

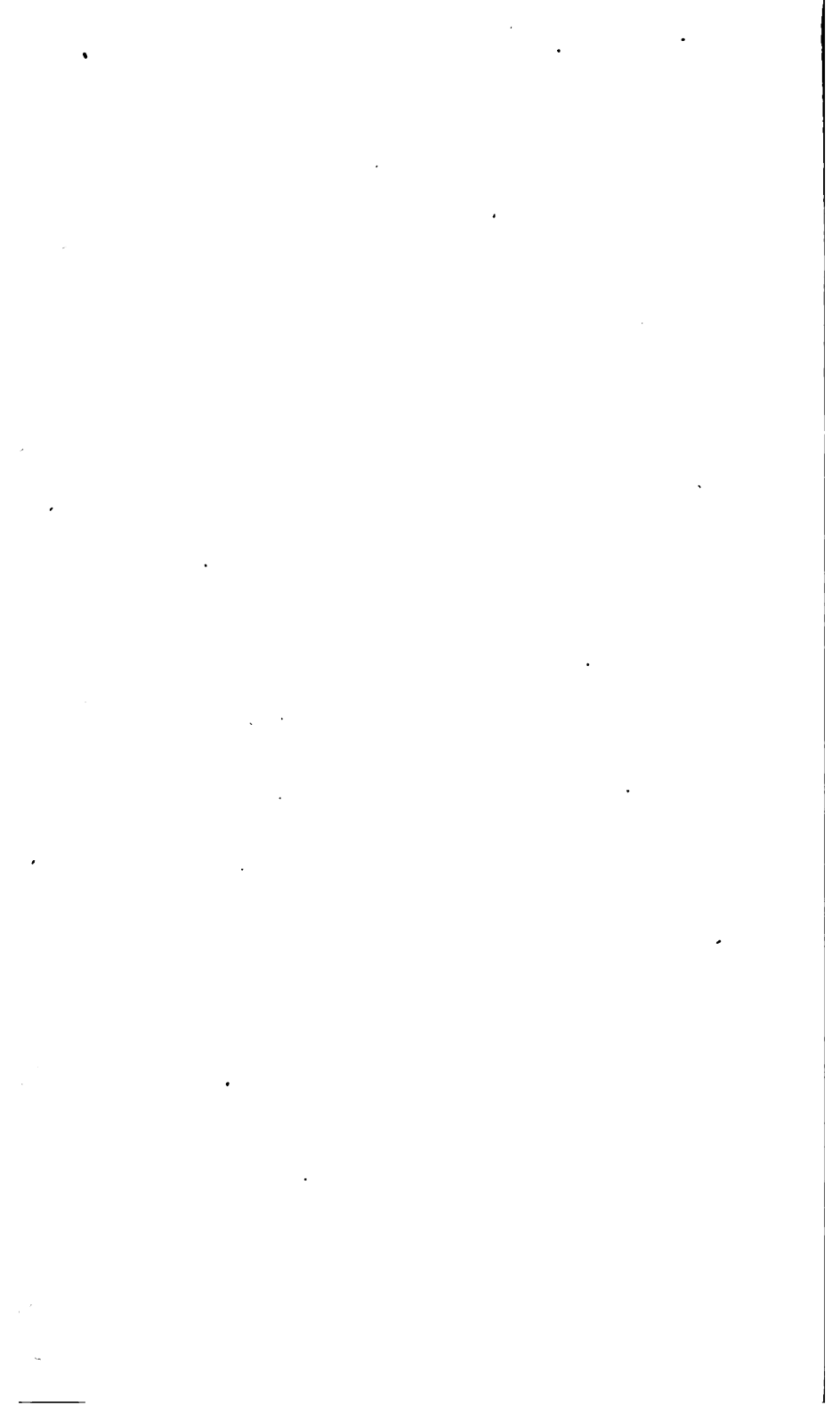
Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The Chairman presented the Provisional Estimate as objected to, and rectified by the Board of Aldermen.

Which was referred to, and original papers sent to the Comptroller.

On motion the Board adjourned.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

THURSDAY, DECEMBER 6, 1877—1 o'clock P. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY,
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, DECEMBER 5, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1 of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the County of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the City and County of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the County of New York," passed April 30, 1874 ; and chapter 308, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the City of New York," passed May 1, 1874—a meeting is hereby called

of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor, on Thursday, December 6, 1877, at 1 o'clock P. M., for the purposes specified in requisition of the Comptroller, dated December 5, 1877.

SMITH ELY, JR.,
Mayor.

CITY OF NEW YORK—FINANCE DEPARTMENT, }
COMPTROLLER'S OFFICE, }
December 5, 1877. }

Hon. SMITH ELY, JR., *Mayor* :

Sir,—You are requested to call a meeting of the Board of Estimate and Apportionment on Thursday, the 6th instant, at 1 o'clock P. M., for the purpose of authorizing the issue of \$50,000 "Additional Croton Water Stock," and for the transaction of any business that may come before the Board.

Very respectfully,

JOHN KELLY,
Comptroller.

INDORSED :

Admission of a copy of the within, as served upon us this 5th day of December, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

HENRY D. PURROY,
President of the Board of Aldermen.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
 JOHN KELLY, *the Comptroller of the City of New York* ;
 HENRY D. PURROY, *the President of the Board of Aldermen* ;
 JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

On motion, the reading of the minutes of the meeting held November 20, 1877, was dispensed with.

The COMPTROLLER offered for adoption the following resolution :—

Resolved, That the Comptroller be, and he is hereby, authorized to issue, from time to time, as may be required, and at such rates of interest as he may determine, not exceeding seven per cent. per annum, "Additional Croton Water Stock," as authorized by Chapters 56 and 328, Laws of 1871, to the amount of fifty thousand dollars, in full of requisition of the Department of Public Works, of April 21, 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER presented the following communication :

DEPARTMENT OF PUBLIC WORKS,
 COMMISSIONER'S OFFICE, ROOM 19, CITY HALL,
 NEW YORK, November 27, 1877. }

*Hon. SMITH ELY, Jr, Mayor, and Chairman of the Board of
 Estimate and Apportionment :*

SIR,—By a recent freshet the roadway of Farmer's Bridge Road, one of the principal avenues of communication with the annexed district, was washed away for a considerable distance, completely closing the road to travel. The late heavy rains have also washed a number of holes in unpaved roads and streets in the upper part of the city. Immediate repairs are necessary to put these roads and streets in passable condition, and to prevent further damage. The expense of these repairs is estimated at \$1,500, but the appropriation for "Roads and Avenues, and Sprinkling," to which it is chargeable, is barely sufficient to cover the ordinary care of roads for the balance of the year.

I would request, therefore, that the sum of fifteen hundred dollars (\$1,500) be transferred from the appropriation for "Sewers Repairing and Cleaning" for 1877, being in excess of the requirements thereof, to the appropriation for "Roads and Avenues and Sprinkling" for 1877, to enable the Department to make the repairs required in this emergency.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of fifteen hundred dollars is hereby transferred from the appropriation for "Sewers, Repairing and Cleaning," for 1877, the same being in excess of the

amount required for the purposes and objects thereof, to the appropriation for "Roads and Avenues and Sprinkling," for 1877, the same being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman)
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

The COMPTROLLER offered for adoption the following resolution :

*Resolved, That the Secretary be requested to notify the heads
of the several Departments when their appropriations for
1878 will be taken up for consideration, and invite them
to be present.*

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and
Assessments—4.*

The CHAIRMAN presented communications, as follows, viz :

From the Manhattan Refuse Works, dated October 29, 1877 asking for an appropriation of \$10,000, to be used in conducting experiments in cremating garbage, refuse, etc., of the city.

From the County Court House Commission, dated November 21, 1877, requesting the issue of \$50,000 "New York County Court House Stock No. 5."

From a number of residents of Fifth Avenue, asking for an appropriation to pave said avenue.

From the Counsel to the Corporation, dated December 5, 1877, asking for the transfer of an appropriation.

From the Harlem Missionary Association, dated November 24, 1877, asking for an appropriation from the Excise Fund.

From the Wilson Industrial School for Girls, dated December 4, 1877, asking for an appropriation from the Excise Fund.

Which were referred to, and the original papers sent to the Comptroller.

The CHAIRMAN presented a communication from the Common Council, asking for an appropriation sufficient to repave certain streets.

Which was referred to the Commissioner of Public Works, with a request to report upon the probable cost of repaving said streets.

On motion, the Board adjourned.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall.

SATURDAY, DECEMBER 8, 1877—11 o'clock, A. M.

The Board met in pursuance of the following call :

OFFICE OF THE MAYORALTY, }
EXECUTIVE DEPARTMENT—CITY HALL, }
NEW YORK, DECEMBER 8, 1877.

In pursuance of the authority contained in the 112th section of chapter 335, being an act entitled an "An Act to reorganize the local government of the City of New York," passed April 30, 1873 ; and section 1, of chapter 779, being an act entitled "An Act in relation to raising money by taxation in the county of New York, for county purposes," passed June 14, 1873 ; and chapter 304, being an act entitled "An Act to consolidate the government of the city and county of New York, and further to regulate the same," passed April 30, 1874 ; and chapter 303, being an act entitled "An Act in relation to the estimates and apportionment for the support of the government of the county of New York," passed April 30, 1874 ; and chapter 308,

being an act entitled " An Act in relation to the estimates and apportionment for the support of the government of the City of New York, " passed May 1, 1874—a meeting is hereby called of the Mayor, Comptroller, President of the Board of Aldermen, and the President of the Department of Taxes and Assessments, constituting a Board of Estimate and Apportionment, to be held at the office of the Mayor on Saturday December 8, 1877, at 11 o'clock A. M., for the purpose of transacting such business as may come before said Board.

SMITH ELY, JR.,
Mayor.

INDORSED :

Admission of a copy of the within, as served upon us this 8th day of December, 1877.

SMITH ELY, JR.,
Mayor.

JOHN KELLY,
Comptroller.

JOHN WHEELER,
*President of the Department of
Taxes and Assessments.*

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York ;*
JOHN KELLY, *the Comptroller of the City of New York ;*
JOHN WHEELER, *the President of the Department of Taxes and
Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meetings held November 20 and December 6, 1877, were read and approved.

The Board proceeded to take up the estimate for 1878 for the Department of Public Parks.

The CHAIRMAN stated that the Board would grant a hearing to the Commissioners thereof and others.

Whereupon Commissioners Martin, Wetmore and Wenman and others made statements in reference to the said estimate.

The Board then took up the estimate for 1878 for the Department of Public Works.

Whereupon Commissioner Campbell made a statement in relation thereto.

The CHAIRMAN presented a communication from the Department of Public Charities and Correction, asking for the transfer of certain appropriations.

Which was referred to, and the original paper sent to the Comptroller.

The COMPTROLLER presented the following communication :

NEW YORK, December 7, 1877.

Hon. JOHN KELLY, *Comptroller* :

Dear Sir—I learn through the papers of this date that application has been made to the Board of Apportionment for \$10,000, for the purpose of cremating the garbage of the city of New York. I desire to say that I am prepared to remove all the garbage from the city and pay five hundred (\$500) dollars per year for the privilege, for the period of five years, or pay ten thousand (\$10,000) dollars for the privilege of removing the

same for ten years. I will remove it once in every twenty-four hours, and will give the most satisfactory security for the performance of the same. Trusting you will grant me an interview on this subject,

I remain, respectfully yours,

F. SWIFT.

Which was referred to the Comptroller.

On motion, the Board adjourned, to meet on Monday December 10, 1877, at 11 o'clock A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

MONDAY, DECEMBER 10, 1877—11 o'clock, A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held December 8, 1877, were read and approved.

The SECRETARY presented a communication from the Police Department, requesting the Board to defer action upon the estimate for 1878 for said department for a few days.

Which was ordered on file.

By unanimous consent, the rule adopted at meeting of June 23, 1874, relating to calls of meetings, was suspended in order to act upon the issue of "Croton Water Main Stock."

Whereupon the COMPTROLLER offered for adoption the following resolution :

Resolved, That the Comptroller be and he is hereby authorized to issue from time to time, as may be required, and at such rate of interest as he may determine, not exceeding seven per cent. per annum, "Croton Water Main Stock," as authorized by chapter 447, Laws of 1875, to the amount of fifty thousand dollars, on account of requisition of the Department of Public Works of August 15, 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The estimate for 1878 for the Department of Public Charities and Correction was taken up for consideration.

Whereupon Commissioners Brennan, Bailey, and Cox, and Dr. Ordronaux, State Commissioner of Lunacy, offered remarks in relation thereto.

The following communication was presented :

NEW YORK, December 10, 1877.

To the Honorable the Board of Estimate and Apportionment :

GENTS—The Commissioners of the Department of Public Charities and Correction have asked for the transfer of the unexpended balances of

1874.....	\$11,694 94
1875.....	2,925 23
1876.....	<u>10,961 59</u>

The former of these amounts is needed for supplies for the residue of the current year. The second sum of \$2,925.23 is required for the erection of a suitable place within the grounds at Bellevue Hospital for the care of insane patients temporarily placed there, and the last sum, \$10,961.59, is intended to be applied to the erection of two Surgical Pavilions at Bellevue, the necessity of which, on the unanimous medical authority of the Department, is urgent.

Unless these appropriations are transferred agreeably to this request the Commissioners respectfully request that the deficiency may be supplied by the addition to the appropriation for 1878 of the following amounts :

For Supply Account.....	\$12,000 00
For Repairs to Cells, and additions thereto.....	3,000 00
For Surgical Pavilions.....	11,000 00
	<u>\$26,000 00</u>

Very respectfully,

THOMAS S. BRENNAN,
ISAAC H. BAILEY,
TOWNSEND COX, } Commissioners.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of \$10,961.59 be and the same is hereby transferred from the appropriation " Public Charities and Correction," 1876, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for same object for 1877, for supplies, etc., the amount of said appropriation being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman)
the Comptroller of the City of New York, and the
President of the Department of Taxes and As-
sessments—3.*

On motion, the Board adjourned to meet on Wednesday, December 12, 1877, at 11 o'clock A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

WEDNESDAY, DECEMBER 12, 1877—11 o'clock A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen* ;

The minutes of the meeting held December 10, 1877, were read and approved.

On motion of the MAYOR, the Comptroller was called to the chair.

The estimate for 1878, for the Fire Department, was taken up for consideration.

The CHAIRMAN stated that the Board would hear the Commissioners of said Department in regard thereto.

Whereupon, COMMISSIONER KING offered remarks in reference to the said estimate.

The estimate for 1878, for the Health Department, was taken up for consideration.

Whereupon, Prof. Chandler and Dr. Janeway argued against any reduction in said estimate.

On motion, the Board adjourned, to meet on Thursday, December 13, 1877, at 11 o'clock A. M.

JOHN WHEELER,
Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

THURSDAY, DECEMBER 13, 1877—11 o'clock, A. M.

The Board met pursuant to an adjournment.

Present—The following members, viz.:

SMITH ELY, Jr., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held December 12, 1877, were read and approved.

The estimate for 1878, for the Department of Buildings, was taken up for consideration.

Whereupon, Superintendent Walter W. Adams made a statement in relation thereto.

The estimate for the Police Department for 1878 was then taken up for consideration.

Commissioner Nichols and Chief Clerk Hawley made statements in explanation thereof.

The COMPTROLLER presented the following communication :

FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE. }
NEW YORK, December 12, 1877.

To the Board of Estimate and Apportionment :

Before any action is taken respecting the distribution of the Excise moneys, usually made at this season of the year among certain charitable institutions, not specially provided for by law, for the relief of the poor of this city, it is proper that I should present a statement of facts about this fund which may render it necessary for the Board to withhold appropriations from all such institutions at the present time. This necessity would be unfortunate at any time, but it is doubly so now, when the need of means to afford relief to the poor is so pressing, and when, also, many worthy charitable institutions have relied upon receiving aid from this source.

No one can regret the occurrence of circumstances which prevent the Board of Estimate and Apportionment from making appropriations of the Excise moneys to such institutions more than myself and the other members of this Board. Recent events, however, deprive the Board of the power to make such appropriations. In consequence of the uncertainty of the legal authority of the Excise Commissioners to grant licenses for the sale of intoxicating liquors in this city and to collect the fees therefor, it is doubtful whether a large portion of the Excise moneys which they have received will not have to be refunded to the parties who paid them. For this reason these

moneys are not now at the disposal of the Board of Estimate and Apportionment to be distributed among charitable institutions generally.

Having been informed of these legal difficulties, I addressed the following communication to the Board of Excise :

NOVEMBER 27, 1877.

GEORGE W. MORTON, Esq., *President Board of Excise :*

SIR,—It has been stated to me that possibly it would be necessary for the Board of Excise to refund some of the license fees collected and paid into the city treasury during the current year.

As the Board of Estimate and Apportionment is about making the annual appropriation of the Excise moneys to charitable societies, as provided by chapter 221, Laws of 1875, I request that you will inform me whether any of the Excise money now in the treasury will be called for by the Excise Board for refunding, or can all be distributed as provided by law.

Will you please also inform me what amount of Excise moneys you will probably collect and pay into the city treasury before the close of the present year, to enable the Board of Estimate and Apportionment to form an estimate of the amount that can be appropriated for charitable purposes.

Very respectfully,

JOHN KELLY,
Comptroller.

I understand from the Excise Commissioners that the provisions of the law relating to the granting of licenses are so conflicting and uncertain in their true interpretation, that until the courts have decided the legal questions involved or legislation shall relieve them of doubt and embarrassment, they cannot determine what disposition can be lawfully made of a large part of the Excise moneys they have received.

On the 30th day of November, 1877, the balance of the Excise money in the city treasury was \$158,628.46. Of this amount a considerable portion is required to be appropriated for the support of destitute children committed to certain charitable institutions under the provisions of Chapter 173, Laws of 1875, which removed them from the charge of the Department of Public Charities and Correction.

The number of children of this class for which bills have been rendered for the quarter ending November 30, is 626, amounting, at \$2 a week *per capita* to \$13,279.42 for one quarter, or more than fifty thousand dollars per annum.

The Excise moneys have been necessarily applied to these little waifs supported by the city, in the absence of any other appropriation, under an opinion of the Counsel to the Corporation, printed in the minutes of a meeting of the Board of Estimate and Apportionment, held on February 9, 1877.

Except appropriations for this purpose, no other appropriation can be safely made now from the Excise moneys by the Board of Estimate and Apportionment.

Preliminary to the annual appropriation of the Excise moneys to charitable institutions, the Comptroller addressed a circular to them in October last, requesting such statistical information as was necessary to enable the Board of Estimate and Apportionment to distribute the fund fairly among them, a copy of which is herewith presented.

A copy is also herewith submitted, of the blank form sent with this circular, which was prepared with great care and precision, to meet and cover all points on which statistical information in regard to charities is required.

The officers of these institutions have very generally complied with the requirements of the circular, and their returns are now on file in the Comptroller's Office. That they should be disappointed in the satisfaction of their reasonable hopes and expectations by the untoward circumstances which de-

prive them of appropriations from the Excise Fund, is deeply to be regretted.

The importance of the appropriations of the Excise moneys to the charitable institutions of this city is shown by the amount which they have received since the passage of the law authorizing their distribution by the Board of Estimate and Apportionment, footing up for the years 1875, 1876, and 1877, the sum of \$721,304.32.

Respectfully,
JOHN KELLY,
Comptroller.

Statistics of Charitable Institutions of the City of New York

CIRCULAR No. 3.

FINANCE DEPARTMENT,
COMPTROLLER'S OFFICE. }

October 10, 1877.

To

In order to enable the Board of Estimate and Apportionment to determine the equitable and just claims of all charitable and benevolent institutions which gratuitously aid, support, relieve, and care for destitute, sick, friendless, and infirm persons in the City of New York, to an appropriation from the Excise Fund, under the provisions of law contained in Chapter 221, Laws of 1875, you are hereby respectfully requested to furnish the particulars relating to the organization and nature of the

together with official statements of its operations during the last fiscal year of that institution.

A printed blank form is sent herewith showing what kinds of information are required.

It will be seen that certain information relating to its or-

ganization, nature, and condition is required of every charitable institution, to be stated in writing under distinct heads, numbered 1 to 9.

Charitable institutions are also distinguished under three divisions: Homes, asylums, hospitals, etc., which give gratuitous support to inmates; infirmaries, dispensaries, etc., which give medical treatment to the poor gratuitously; and institutions which dispense charities to the out-door poor.

The special information required of each institution must be entered under the proper head of one or more of these divisions, according to the nature of its charity.

The return will be verified by the affidavit of the president, treasurer, or other chief officer of the institution, and transmitted to the Comptroller, on or before the 31st day of October, 1877.

Respectfully,

JOHN KELLY,

Comptroller.

Return made by Charitable Institutions to the Board of Estimate and Apportionment of the City of New York, for one fiscal year, beginning 187 , and ending 187 .

GENERAL INFORMATION REQUIRED OF ALL INSTITUTIONS.

1. Legal Name.....
2. Date of Incorporation.....
3. Address.....
4. Full list of Executive Officers and Trustees.....
-
5. Special objects, as stated in the Certificate of Incorporation.....
-
6. Income or Receipts, stating total amount from every

source during the whole fiscal year, from 187 , to
187 :

From Invested Property.....	\$
“ Legacies.....	
“ Private Subscriptions.....	
“ Municipal or State Aid.....	
“ Other Sources.....	
Total.....	\$

7. Assets, January 1, 1877, stating estimated
value of property :

Real Estate.....	\$
Personal Estate.....	
Total.....	\$

8. Liabilities, January 1, 1877, stating nature and
amount of obligations :

Mortgages.....	\$
Debts.....	
.....	
Total.....	\$

9. Expenditures on all accounts, stating amounts paid for
Salaries, and for other expenses, distinguished from amounts
disbursed for Charity.....

**SPECIAL INFORMATION REQUIRED OF ASYLUMS, HOMES, HOSPITALS
AND OTHER CHARITABLE INSTITUTIONS THAT AFFORD SUPPORT
AND RELIEF TO INMATES GRATUITOUSLY.**

1. The number of Inmates wholly supported gratuitously...

2. The aggregate number of days the Inmates have been wholly supported gratuitously during the fiscal year, and the daily cost *per capita* of each inmate.....

3. The number of Inmates partially supported gratuitously.

4. The aggregate number of days the Inmates have been partially supported gratuitously and the daily cost *per capita* of each Inmate.....

SPECIAL INFORMATION REQUIRED OF INFIRMARIES, DISPENSARIES AND HOSPITALS.

1. The number of persons treated medically or prescribed for in the office gratuitously.....

2. The number of persons visited and treated medically as out-door patients gratuitously.....

3. The number of surgical operations performed gratuitously and of medical prescriptions supplied gratuitously, and also the average cost of medical prescriptions :

Number of Surgical Operations

“ Prescriptions

Average cost of Prescriptions.....

SPECIAL INFORMATION REQUIRED OF CHARITABLE INSTITUTIONS WHICH DISPENSE RELIEF AND ASSISTANCE TO THE OUT-DOOR POOR AND NEEDY, SUCH AS MEALS, CLOTHING, FUEL, GROCERIES, ETC., OR BY DONATIONS OF MONEY.

1. The actual amount of donations in money, and how distributed.....

2. The number of meals gratuitously supplied, and cost of meals.....

3. The number of free lodgings furnished.....

4. The kinds, quantities and value of articles gratuitously supplied.....

5. The number of families visited and relieved.....

6. The number of persons assisted and relieved.....
 7. The number of persons employed as visitors to poor families, permanently or temporarily.....

Affidavit by the President, Treasurer or other Chief Officer.

City and County of New York, ss. :

being duly sworn, deposes and
 says, that the foregoing statements relating to the
 of which he is the are accurate and
 true, to the best of his knowledge and belief.

.....

Sworn to, before me, this }
 day of 1877. }

.....

Notary Public.

NOTE.—If space is insufficient for a statement under any head of special information required, it can be made on a separate sheet, referring to the proper head and number.

The CHAIRMAN moved that the Comptroller be requested to furnish the Charitable Institutions which have applied for appropriations from the excise moneys, a copy of the above communication.

Which was agreed to.

The COMPTROLLER presented the following communication :

POLICE DEPARTMENT, CITY OF NEW YORK, }
 300 MULBERRY STREET, December 11, 1877. }

Hon. JOHN KELLY,

Comptroller :

Sir,—At a meeting of the Board of Police held this day, it
 was

Resolved, That the Board of Police hereby consent to the transfer by the Board of Estimate and Apportionment of the sum of \$2,293.28, account of "Police Fund," 1876, being the amount of unexpended balance of appropriations for said year, in excess of the amount of existing liabilities contracted in that year; and also the sum of \$285.01, being the unexpended balance of appropriations for the Bureau of Street Cleaning for the year 1876, "to such other purposes or objects for which the appropriations are insufficient, or such as may require the same," in obedience to the provisions of section 2, of chapter 308 of the Laws of 1874.

Very respectfully,

WM. H. KIPP,

First Deputy Clerk.

And offered for adoption the following resolution :

Resolved, That the sum of twenty-five hundred and seventy-eight dollars and twenty-nine cents be and the same is hereby transferred from the following appropriations of the Police Department for 1876, the same being in excess of the amounts required for the purposes and objects thereof, viz. :

"Police Fund"	\$2,293 28
"Cleaning Streets, under Police Department"	285 01
<hr/>	
Total	\$2,578 29

—to the appropriation for "Salaries—Judiciary (The Surrogate's Office)," for 1877, the same being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

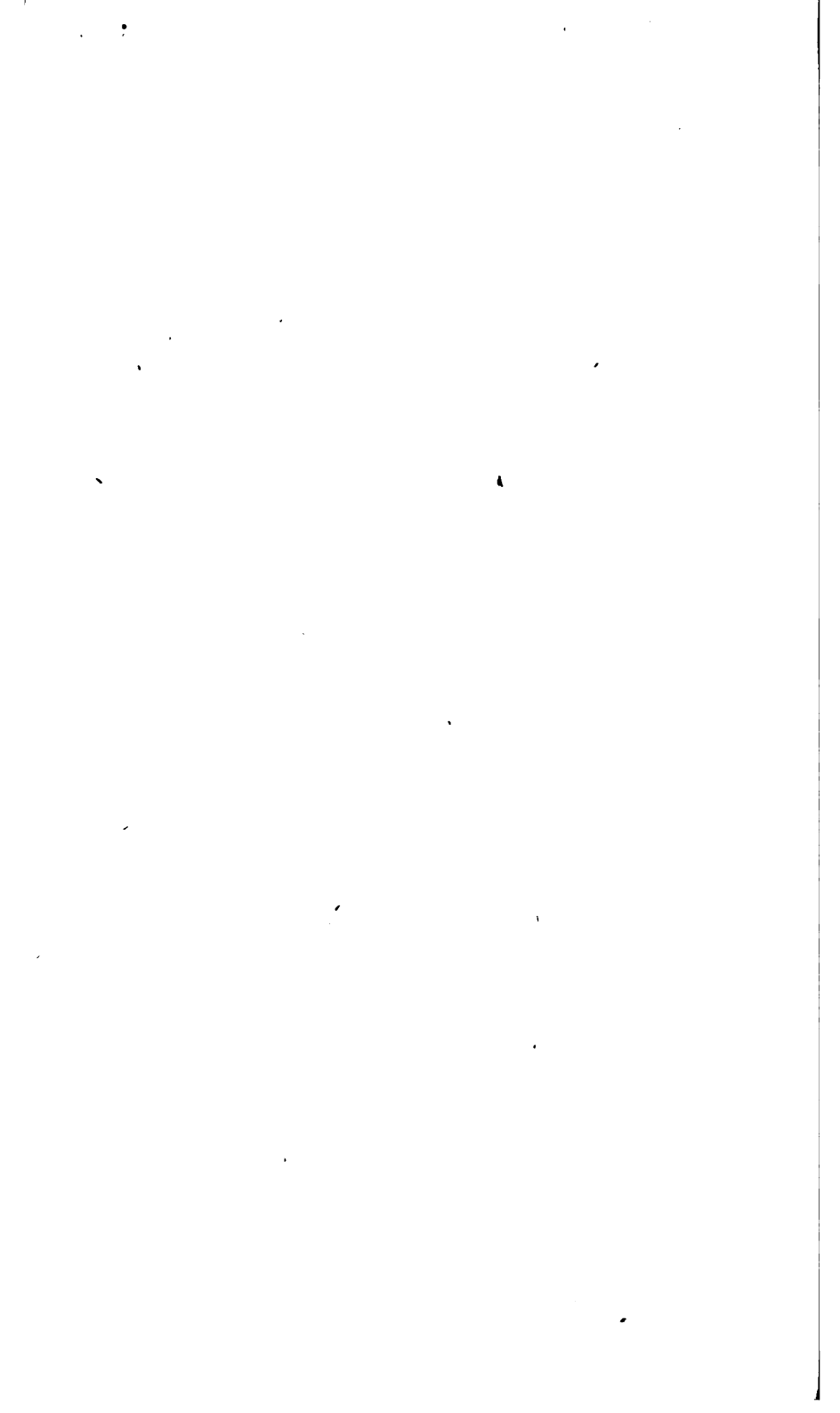
*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and
Assessments—3.*

The COMPTROLLER presented a communication from J. S. Shultz, Esq., in relation to repaving the streets.

Which was referred back to, and the original papers, sent to the Comptroller.

On motion, the Board adjourned, to meet on Monday, December 17, 1877, at 11 o'clock A. M.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

MONDAY, DECEMBER 17, 1877—11 o'clock, A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held December 13, 1877, were read and approved.

The CHAIRMAN presented the following report :

OFFICE OF THE COMMISSIONERS OF ACCOUNTS, }
No. 27 CHAMBERS STREET, }
November 29, 1877. }

To the Board of Estimate and Apportionment :

Gentlemen,—By the charter, the duty is imposed upon the Commissioners of Accounts to examine, from time to time, into the expenses of the various Officers or Boards charged with the disbursements of funds raised by tax in the city, and to make such recommendations to you in reference to these expenditures, or any part thereof, as they may deem advisable.

In discharge of this duty, we submit for your consideration the following particulars in relation to the expenditures of the Board of Education, so that the same may be considered by you in determining the amount to be appropriated for the purpose of this Board for the ensuing year.

FIRST.—In the annual report of the Board of Education for the year 1876, page 99, the following schedule is given :

The following is a Summary Exhibit of the Revenues of the Board of Education for each year for ten years past.

REVENUE.	1876.	1875.	1874.	1873.	1872.	1871.	1870.	1869.	1868.	1867.
State apportionment.....	.....	.....	.....	.....	\$443,247 56	\$428,047 62	\$422,216 92	\$394,814 80	\$247,441 58	\$242,280 04
Equal amount by city.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax of one-twentieth of one per cent.....	.....	.....	.....	.....	443,247 56	428,047 62	422,216 92	394,814 80	247,441 58	242,280 04
.....	.....	.....	.....	552,049 04	538,124 73	523,713 62	482,060 29	454,218 16	415,918 25	368,494 95
Amount of fixed funds.....	\$3,753,000 00	\$3,653,000 00	\$3,769,086 00	\$1,567,254 78	\$1,424,619 85	\$1,379,808 76	\$1,326,484 18	\$1,243,847 76	\$910,801 41	\$853,055 03
Additional estimates.....	.....	.....	.....	1,732,745 22	1,544,080 15	1,416,691 94	1,055,515 87	1,906,152 94	1,969,198 59	2,006,292 97
Amount raised for the year.	\$3,753,000 00	\$3,653,000 00	\$3,769,086 00	\$3,300,000 00	\$2,968,700 00	\$2,796,500 00	\$2,382,000 00	\$3,150,000 00	\$2,900,000 00	\$2,939,348 00

From this schedule it will be seen that prior to the year 1874, the appropriations for the Board of Education have been made on a basis different from the appropriations for the succeeding years, 1874, 1875 and 1876. These appropriations prior to the year 1874 were arrived at and determined according to the following provisions of law :

(1.) Chapter 386 of the Laws of 1851, which provided as follows :

“ SEC. 14. Whenever the Clerk of the City and County shall receive notice from the State Superintendent of Public Instruction of the amount of moneys apportioned to the County of New York, for the support and encouragement of common schools therein, he shall immediately lay the same before the Board of Supervisors of said county.

“ SEC. 15 The said Board of Supervisors shall annually raise and collect by tax upon the inhabitants of said city and county, a sum of money equal to the sum specified in such notice, at the time, and in the same manner as the contingent charges of the city and county are levied and collected ; also, a sum of money equal to one-twentieth of one per cent. of the value of the real and personal property in said city liable to be assessed thereon, and pay the same into the City Treasury, to be applied to the purposes of common schools in said city.”

(2.) Section three of the same statute as amended by chapter 287 of the Laws of 1867, which provides :

“ It shall be the duty of the Board of Education, on or before the 15th day of November, in each year, to report to the Board of Supervisors of said city and county, an estimate of the amount over and above the sum specified in the fifteenth section of this act, which will be required during the year for

“ the purposes of meeting the current annual expense of public
 “ instruction in said city, for purchasing, leasing and procuring
 “ sites for erecting buildings, and for furnishing, fitting up, al-
 “ tering and enlarging, and repairing the buildings under their
 “ charge ; for the support of schools which shall have been or-
 “ ganized since the last annual apportionment of the school
 “ moneys made by the Board, and of such further sum or sums
 “ as may be necessary for any of the purposes authorized by
 “ this act ; but the aggregate amount so reported shall not ex-
 “ ceed the sum of ten dollars for each pupil who shall have ac-
 “ tually attended and been taught the preceding year in the
 “ schools entitled to participate in the apportionment.”

SECOND.—Under these provisions of law, the Board of Educa-
 tion was entitled to have annually applied to and for the uses
 of the common schools of the city :

1. The amount of the State appropriation for school purposes
 to the County of New York.

2. An amount equal to the State appropriation for school
 purposes to the county, to be raised by tax on the city.

3. A further tax of one-twentieth of one per cent. on the
 value of the real and personal property of the city liable to be
 assessed ; and

4. Such further sum or sums as might be necessary for the
 purposes of the Board, as authorized by law, but the aggregate
 amount of such sum or sums, for all such purposes, could not
 exceed ten dollars for each pupil who should actually have at-
 tended and been taught the preceding year in the schools of
 the city.

From these FOUR SOURCES, and from no other, the Board of
 Education was entitled to receive, and did receive each year,

prior to the year 1874, all the moneys which could be lawfully expended in any one year for the purpose of the common schools of the city. Three of the sources specified, fixed definitely the amount of money to be raised through the instrumentality of each, while the remaining source defined a *maximum* within the limits of which the amount of money raised through its instrumentality was restricted. The machinery, by the operation of which these moneys were to be provided, is also defined by the provisions of the laws above quoted. This machinery was as follows: On the receipt of the certificate of the State officer, determining the amount of the State appropriation for the common schools of the county, *the Board of Education CERTIFIED THE AMOUNT TO THE BOARD OF SUPERVISORS OF THE COUNTY*, and accompanied this with a further certificate showing the additional amount required for the purpose of the schools, not exceeding the maximum of ten dollars for each pupil actually taught during the preceding year. Upon THESE CERTIFICATES it was made the duty of the Board of Supervisors to raise by tax:

1. An amount equal to the State apportionment.
2. The amount certified as required for the purposes of the Board of Education, not exceeding ten dollars for each pupil actually taught.
3. A further sum equal to a tax of one-twentieth of one per cent. on the assessed valuation of property subject to taxation in the city and county.

Beyond the limits thus ascertained and determined, the city was not liable, and could not be required to pay for the expenditures of the Board of Education.

THIRD.—It is now, however, maintained by the Board of Education, that by the Charter of 1873, a new system was per-

fect for determining the expenditures of the Board, and this perfected system, it is stated, has repealed all the *limitations* upon these expenditures contained in the laws above set forth.

It is not pretended that this repeal was made by any special or direct enactment, but simply that it is to be inferred from the terms of the section in the Charter of 1873, creating the Board of Estimate and Apportionment, and requiring the Board of Education to submit to the Board so created its estimates for examination and approval. The argument in support of this repeal is, that because the Charter provides that it is only as the Board of Estimate and Apportionment approves; that the Board of Supervisors is now authorized to impose a tax on the city for the purposes of the Board of Education, the restrictions upon the expenditures of the latter Board are no longer the limitations contained in the provisions of the statutes above quoted, but the amount included in the resolution of the Board of Estimate and Apportionment fixing the appropriation; that the amount of the appropriation alone fixes the limit of expenditures, while there is no limit imposed by law on the action of the Board of Estimate and Apportionment in determining what the amount of the annual appropriation should be.

In accordance with these views of the Board of Education, the estimate of the Board for the ensuing year has been prepared and submitted to the Board of Estimate and Apportionment for approval. This estimate is now before the latter Board for its final action thereon.

Before such action is taken the question should be determined whether the Board of Education is correct in the opinion it entertains, that the restrictions contained in the statute of 1851, and the statutes amendatory thereof, as above set forth, are no longer in force. If this opinion is not correct the estimate of the Board of Education for the year 1878 is largely in excess of the *maximum* amount authorized by these statutes to

be appropriated and applied for the purposes of the Board in any one year. As we view the matter, the restrictions which these laws impose are still operative, and define a limit within which the Board of Estimate and Apportionment is required to fix the amount to be allowed in any one year for the purposes of the Board of Education.

Our reasons for the conclusions are, shortly, as follows :

(1.) The Board of Education is not a part of the government of the city, and the laws which relate to the city government do not apply to the administration of the Board of Education, except in so far as these relate to the raising of the moneys required for the purposes of the Board and the payment of the moneys so raised through the Finance Department of the city. In law, the Board of Education is a corporation, and as such can sue and be sued. It has always been so except for a short interval between April, 1871, and March, 1873, during which interval the Board was superseded by the Department of Public Instruction of the city, created by the amended charter of 1871. This Department was however abolished by the statute relating to the common schools, passed March 31st, 1873—a statute which re-created the Board of Education. The Department of Public Instruction was charged, while it existed, with the same powers and required to perform the same duties as the Board it superseded, and the Board of Education, re-created in 1873, had conferred upon it the same powers, and it was charged with the same duties as the Department of Public Instruction, which it in turn superseded.

The present Board of Education, therefore, having the same powers and the same duties to perform as the old Board of Education, the laws which conferred these powers and imposed these duties are the same laws under and pursuant to which the old Board acted.

(2.) In and by these laws—the duty was imposed (1) on the BOARD OF EDUCATION—to certify to the Board of Supervisors of the county, the amount of the State appropriation for the schools of the county for the year, and the further sum or sums required for the purposes of the Board, not exceeding in the aggregate ten dollars for each pupil actually taught in the schools of the city during the preceding year; and (2), on *the Board of Supervisors of the county* upon these certificates of the Board of Education, to raise by tax upon the estates, real and personal, subject to taxation in the city and county, for the purposes of the support of the schools of the city, the following amounts, namely:

(1.) A sum equal to the State appropriation.

(2.) A further sum equal to one-twentieth of one per cent. on the assessed valuation.

(3.) A still further sum certified by the Board of Education as required for the purpose of the Board, not exceeding in the aggregate ten dollars for each pupil actually taught, as above explained.

The first and second amounts so authorized to be raised were fixed and determined independent of the action of either the Board of Education or the Board of Supervisors—the one, the amount equal to the State appropriation—by the State officers; the other, the one-twentieth of one per cent. on the valuation—by express enactment in the statute of 1851. The determination of the third amount authorized to be raised by tax was, in the discretion of the Board of Education, subject to the maximum limit of ten dollars for each pupil actually taught in the schools during the preceding year, and up to this limit it was mandatory on the Board of Supervisors to raise the amount on the certificate of the Board of Education. Beyond this maximum

limit it was *illegal* for the Board of Education to certify, or the Board of Supervisors to impose a tax.

(3.) So the law continued until the passage of the charter of the city of 1873, as amended by the statute, chapter 757 of the Laws of that year. The provision in section 8 of chapter 574 of the Laws of 1871, being the amended charter of that year, constituting and creating a Board of Estimate and Apportionment, was superseded by the provisions contained in the statute, chapter 583 of the Laws of the same year ; the latter statute having been passed the day after the amended charter, and by its provisions constituted and created a new Board of Apportionment. This statute, chapter 583, Laws of 1871, was, however, only temporary in its operations and expired by limitation at the end of 1872.

Prior to the passage of the amended charter of 1873, which was passed on the 30th day of April, in that year, the statute re-creating the Board of Education, and conferring upon it the powers and duties of the old Board, was enacted—this latter statute having been passed March 31, 1873.

By the charter of 1873, (section 112 as amended by section 20 of chapter 757, Laws of 1873), the present Board of Estimate and Apportionment was created, and it was made the duty of this Board,

“ Annually between the first day of August and the first day
 “ of November, to meet, and by the affirmative vote of all the
 “ members, make a provisional estimate of the amounts re-
 “ quired to pay the expenses of conducting the public business
 “ of the City and County of New York, in each department and
 “ branch thereof, and the Board of Education, for the next en-
 “ suing year. In such provisional estimate they shall include
 “ such sum as may be necessary for the payment of the interest
 “ on the bonds of the said city and county which shall become
 “ due and payable within said year, and such sum as shall be

" necessary to pay the principal of any bonds and stocks which
 " shall become due and payable from taxes within said year."
 * * * * " For the purpose of making such provisional
 " estimate the heads of Departments and the Board of Edu-
 " cation, shall at least thirty days before the said provisional
 " estimate is required to be made, as herein provided, send to
 " the Board of Apportionment an estimate in writing, herein
 " called a Departmental Estimate, of the amount of expendi-
 " ture, specifying in detail the objects thereof required in their
 " respective departments, including a statement of each of the
 " salaries of their officers, clerks, employees, and subordinates.
 " The same statement as to salaries and expenditures shall be
 " made by *all* other officers, persons, and boards having power
 " to fix or authorize them."

After this provisional estimate is made up by the Board of
 Estimate and Apportionment, and passed upon by the Board
 of Aldermen, it is returned by the latter Board to the Board of
 Estimate and Apportionment, and this latter Board is required
 to consider the same with such objections or rectifications as
 might be submitted by the Board of Aldermen, and after such
 consideration, to make a final estimate. The statute further
 provides :

" After the final estimate is made in accordance herewith, it
 " shall be signed by the members, and when so signed, the
 " several sums shall be and become appropriated to the several
 " purposes and departments therein named. * * * * The
 " aggregate amount so estimated shall be certified by the
 " Comptroller to the Supervisors of the county, and they are
 " hereby empowered and directed annually to cause to be
 " raised according to law, and collected by tax upon the estates,
 " real and personal, subject to taxation, within the City and
 " County of New York, the said amounts so estimated and cer-
 " tified as aforesaid."

(4.) In order to determine the extent of the powers, and the nature of the duties which these amended provisions of the charter of 1873 conferred upon and required to be performed by the Board of Estimate and Apportionment, it is necessary to understand the provisions of the pre-existing laws relating to the various matters upon which the action of the Board is required. One thing is very clear, from the express terms of the charter, viz., that after its passage, the action of the Board of Estimate and Apportionment on the final estimate is the only basis for the certificate upon which the Board of Supervisors can impose the annual tax levy of the city. All provisions of law, therefore, which, previous to the passage of the charter of 1873, required and directed the Board of Supervisors to impose a tax for any purpose on the certificate of any Board or Officer, must be held to have been repealed by the charter provision and the system therein provided for, as being clearly inconsistent therewith.

It is equally clear that the Board of Estimate and Apportionment constitutes an intermediate authority, as it were, established between the Board of Supervisors, on the one hand, and all boards, officers, or departments, the purposes of whose administration is to any extent made a burden or charge to be raised by tax upon the city. Every expense claimed to be a charge upon the city, and which requires to be raised by taxation in the annual tax levy must, by the express terms of the provision constituting the Board of Estimate and Apportionment, be submitted to this Board, and by it included in the provisional or final estimate, so as to secure the amount required being raised in the tax levy. Now, it is not a question open to dispute, but that in the expenses thus required to be submitted to the Board of Estimate and Apportionment for its action, there are included (1) *Charges fixed by statute*, over which the Board of Estimate and Apportionment has no control—

being required by mandatory laws to include the amount in the final estimate ; such, for instance, as the State tax, the principal of the debt falling due each year, and the salaries of all officers and subordinates fixed by the Legislature. (2). *Charges, where by statute, a maximum limit is fixed*, and which limit cannot therefore be exceeded by the Board of Estimate and Apportionment in the final estimate ; such, for instance, as the appropriation for the several corporations or charitable institutions in the city and elsewhere, to whose expenses the city is required to contribute, the limit of liability being in almost every instance a *per capita* allowance for each inmate the institution provides for. This *per capita* allowance is the *maximum* of the city's liability, and there is nothing contained in the provision constituting the Board of Estimate and Apportionment which would warrant it to increase this *per capita* allowance, and, by such means, increase the extent of the charge or liability of the city. By the law, as previously administered, the moneys required for these several institutions or corporations was raised by the Board of Supervisors by tax on the certificate or requisition of the officers of each corporation, but this machinery is now superseded by the provision in the charter, and the officers of these several institutions or corporations must submit their estimates to and satisfy the Board of Estimate and Apportionment as to the number of inmates ; and, upon this number being determined, the *per capita* allowance must be made, and the amount so determined provided for in the final estimate.

(5.) What in these circumstances is the real position of the Board of Education in its relation to the Board of Estimate and Apportionment and the Board of Supervisors? To the Board of Supervisors, certainly, the Board of Education can no longer present any certificate or requisition for the raising of money by tax for the purposes of the schools of this city. The

Board of Estimate and Apportionment is established intermediate between the Board of Education and the Board of Supervisors the same as it is between the latter Board and every other board, officer, or institution, the expense of whose administration is a charge on the city. To the Board of Estimate and Apportionment the Board of Education must submit its estimate, the same as every other officer, board, or institution is required to do, and in determining the amount to be included in the final estimate for the purposes of the Board of Education, it is the duty of the Board of Estimate and Apportionment to ascertain and determine what the law authorizes to be raised and expended for the common schools of the city. If the amount is fixed and determined by statute then the amount to be included in the final estimate is the sum so fixed and determined. If the sum is only to be fixed and determined within a maximum limit, then beyond this no amount can be included in the final estimate. It is no doubt correct that the provision in the charter of 1873, which requires the estimate of the Board of Education to be submitted to the Board of Estimate and Apportionment, directs that in such estimate shall be included the amount of expenditure required for the purpose of the Board, specifying in detail the objects thereof, and a statement of each of the salaries of the officers, clerks, employees and subordinates of the Board ; but this is just such a statement as is required from—say the officers of the Judiciary, and the Board of Police, but it cannot be maintained that the Board of Estimate and Apportionment can either increase or limit the amount required to pay the salaries of the Judiciary or of the Police Force. The mere requirement, therefore, in the provision of the charter to submit such estimates to the Board of Estimate and Apportionment does not give the latter board a *discretionary power* to deal with such estimates when submitted, as it might in the interest of the city think proper should be done. The Board *is bound* to consider what the Legislature

has, from time to time, enacted on the subject, and where the salaries are so fixed, or where the amount for any purpose included in any of the estimates is restricted by the Legislature, such determination or restriction must be considered and effect given to it by the action of the Board of Estimate and Apportionment.

Now the law as to the Board of Education, as already shown fixes a *per capita* allowance for certain purposes of the Board not to exceed ten dollars for each pupil actually taught in the schools during the preceding year. In submitting its estimate, therefore, the Board of Education should show the average actual attendance of pupils at the schools during the preceding year, and also the particular purposes for which it will require to make expenditures, so that the Board of Estimate and Apportionment may be satisfied as to the extent of the burden which should be provided for in the tax levy within the limits of the *per capita* allowance. This limit is *the maximum of the obligation*, the minimum being such sum as may be actually required and necessary for the purposes of the schools, according as the Board of Education may be able to satisfy the Board of Estimate and Apportionment on the subject.

(6.) In no other section of the charter—except as above quoted from section 112 as amended by section 20, chapter 757 of the Laws of 1873—is the Board of Education specified by name; the only provision of law, therefore, which bears upon the question presented is the one above quoted from the section referred to.

FOURTH.—The liability of the city for the support of the common schools as shown, being fixed, express by statute or within a MAXIMUM LIMIT, the only remaining point to be considered is how the facts are to be ascertained upon which this limit is based. The limit is ten dollars for each pupil actually taught

in the schools during the preceding year. This limit, however, has been for years systematically ignored by the Board of Education—a system having been established or countenanced by the Board, if not for the express purpose, it certainly has had the effect of increasing the appropriation largely in excess of the statutory limit. This ought no longer to be countenanced or tolerated. This system is in part so well explained in a report by a Special Committee of the Board of Education printed at page 16, Journal of Education, 1869, document No. 9, that we transcribe the following extract:

“A serious evil which has attracted the attention of your committee is the method heretofore prevailing of allowing the same pupils to appear upon the register of the several different schools at the same time, and thus having such pupils counted several times over in the computation of the whole number annually taught on which the appropriation of ten dollars per pupil, annually, is based.”

During the year 1876, the average daily attendance of pupils actually taught at the schools was 122,518. The entire accommodation afforded by all the common schools in the city, according to the principals' return for the year 1876, was 133,873.

If it is the average daily attendance of pupils actually taught, which is the basis of the *per capita* allowance not exceeding ten dollars for each pupil, there ought to be no difficulty in determining the proper application of the limitation contained in the statute. For years, the Board of Education has claimed the *per capita* allowance for pupils largely in excess of the actual average number taught during the year, the excess being for upwards of 70,000 pupils more than the schools could actually accommodate, so that since 1870, through the operation of this system, the city has been subjected to an excess of taxation for

these schools of no less than \$4,675,892.17, as shown by the following table :

Year.		ACTUAL APPROPRIATION.	Appropriation based on Actual average Attendance.
1870.	State apportionment.....	\$422,216 92	
	Equal amount by City.....	422,216 92	
	Tax at 1-20th of 1 per cent.....	482,050 29	
	Amount fixed funds.....	\$1,326,424 18	\$1,326,484 18
	Additional estimate.....	1,055,515 87	
	Amount raised for the year.....	\$2,382,000 00	
	Amount, average attendance, at \$10 <i>per capita</i>		959,920 00
			<u>\$2,285,104 18</u>
1871	State Apportionment.....	\$428,047 62	
	Equal amount by City.....	428,047 62	
	Tax of 1-20th of 1 per cent.....	523,713 52	
	Amount fixed funds.....	\$1,379,808 76	\$1,379,808 76
	Additional estimate.....	1,416,691 24	
	Amount raised for the year.....	\$2,796,500 00	
	Amount, average attendance, at \$10 <i>per capita</i>		966,850 00
			<u>\$2,346,858 76</u>
1872.	State apportionment.....	\$443,247 56	
	Equal amount by City.....	443,247 56	
	Tax of 1-20th of 1 per cent.....	538,124 78	
	Amount fixed funds.....	\$1,424,619 85	\$1,424,619 85
	Additional estimate.....	1,554,080 15	
	Amount raised for the year.....	\$2,968,700 00	
	Amount, average attendance, at \$10 <i>per capita</i>		958,620 00
			<u>\$2,383,239 85</u>
1873	State Apportionment.....	\$508,602 87	
	Equal amount by City.....	507,602 87	
	Tax of 1-20th of 1 per cent.....	552,049 04	
	Amount fixed funds.....	\$1,567,254 78	\$1,567,254 78

YEAR.		ACTUAL APPROPRIATION.	Appropriation based on Actual average Attendance.
1873	Additional estimate.....	\$1,732,745 22	
	Amount raised for the year.....	\$3,800,000 00	
	Amount, average attendance, at \$10 <i>per capita</i>		\$992,760 00
			<u>\$2,567,014 78</u>
1874	State apportionment.....	\$543,406 14	
	Equal amount by City.....	543,406 14	
	Tax of 1-20th of 1 per cent.....	577,062 36	
	Amount fixed funds.....	\$1,663,874 64	\$1,663,874 64
	Additional estimate.....	2,105,211 36	
	Amount raised for the year.....	\$3,769,086 00	
	Amount, average attendance, at \$10 <i>per capita</i>		1,085,490 00
			<u>\$2,749,364 16</u>
1875	State apportionment.....	\$554,191 99	
	Equal amount by City.....	554,191 99	
	Tax of 1-20th of 1 per cent.....	550,471 84	
	Amount fixed funds.....	\$1,658,855 82	\$1,658,855 82
	Additional estimate.....	1,994,144 18	
	Amount raised for the year.....	\$3,653,000 00	
	Amount, average attendance, at \$10 <i>per capita</i>		1,117,690 00
			<u>\$2,776,545 82</u>
1876	State apportionment.....	\$584,654 58	
	Equal amount by City.....	584,654 58	
	Tax of 1-20th of 1 per cent.....	555,527 17	
	Amount fixed funds.....	\$1,724,836 33	\$1,724,836 33
	Additional estimate.....	2,028,163 67	
	Amount raised for the year.....	\$3,753,000 00	
	Amount, average attendance, at \$10 <i>per capita</i>		1,113,330 00
			<u>\$2,838,166 33</u>

RECAPITULATION.

YEAR.	ACTUAL APPROPRIATION.	ESTIMATED FROM ACTUAL AVERAGE ATTENDANCE.	EXCESS OF APPROPRIATION.
1870.....	\$2,382,000 00	\$2,285,404 13	\$96,595 57
1871.....	2,796,500 00	2,346,658 76	449,841 24
1872.....	2,968,700 00	2,383,239 85	585,460 15
1873.....	3,300,000 00	2,567,014 78	732,985 22
1874.....	3,769,086 00	2,749,864 16	1,019,721 84
1875.....	3,653,000 00	2,776,545 82	876,454 18
1876.....	3,753,000 00	2,838,166 33	914,833 67
	\$22,622,286 00	\$17,946,393 83	\$4,675,892 17

For these reasons we respectfully submit that the appropriation for 1878, for the Board of Education, should be restricted so as not to exceed the MAXIMUM amount which the law authorizes to be expended in maintaining the schools of the city.

Respectfully,

LINDSAY I. HOWE,
JOHN H. MOONEY,

Commissioners of Accounts.

Which was read.

The SECRETARY offered for adoption the following resolution :

Resolved, That the report of the Commissioners as to the estimates of the Board of Education now read, be printed in the City Record, and the Secretary of this Board is directed to transmit a printed copy of the same to the Board of Education, also to the Counsel to the Corporation, with a request that the Counsel to the Corporation advise this Board at once as to its powers and duties in considering and determining as to the estimates of the Board of Education under the laws set forth in the report.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman)
the Comptroller of the City of New York, and the
President of the Department of Taxes and As-
sessments—3.*

The COMPTROLLER presented the following communication :

HEALTH DEPARTMENT, CITY OF NEW YORK,
301 MOTT STREET, December 12, 1877.

Hon. JOHN KELLY,
Comptroller :

Sir,—At a meeting of the Board of Health held this day, it
was

Resolved, That the Board of Estimate and Apportionment be
and is hereby respectfully requested to transfer the sum
of \$910 from the appropriation "Health Fund, for Law
Expenses, including Marshals' fees, 1877," the same being
in excess of the amount required for the purposes and ob-
jects thereof, to appropriation "Health Fund, for Salaries,
1877," the same being insufficient.

Resolved, That the Board of Estimate and Apportionment be
and is hereby respectfully requested to transfer the sum of
\$500 from the appropriation "Health Fund for Law Ex-
penses, including Marshals' fees, 1877," the same being in

excess of the amount required for the purposes and objects thereof, to appropriation for "Contingent Expenses, Health Fund, 1877," the same being insufficient.

(A true copy.)

EMMONS CLARK,

Secretary.

And offered for adoption the following resolution :

Resolved, That the sum of fourteen hundred and ten dollars be and the same is hereby transferred from the appropriation for "Health Fund, for Law Expenses, including Marshals' fees, for 1877," the same being in excess of the amount required for the purposes and objects thereof, to the following appropriations to the Health Department for 1877, which are insufficient :

Health Fund :

For Salaries	\$910 00
For Contingent Expenses	500 00
	<hr/>
Total	\$1,410 00

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman)
the Comptroller of the City of New York, and
the President of the Department of Taxes and Assessments—3.

The estimate for 1878, for the Police Department, was taken up for consideration.

Whereupon Commissioners Nichols and Wheeler, and Chief Clerk Hawley, made statements in relation thereto.

On motion, the Board adjourned to meet on Tuesday, December 18, 1877, at 11 o'clock A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

TUESDAY, DECEMBER 18, 1877—11 o'clock, A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;

JOHN KELLY, *the Comptroller of the City of New York* ;

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meeting held December 17, 1877, were read and approved.

The estimate for 1878, for the Law Department, was taken up for consideration.

The Counsel to the Corporation offered a few remarks in explanation thereof.

The estimate for 1878, for the Surrogate's Office, was taken up for consideration.

Whereupon Chief Clerk Cornelius Minor made a statement in relation thereto.

The estimate for 1878, for the County Clerk's Office, was then taken up.

When County Clerk Henry A. Gumbleton made a statement in explanation.

The estimate for 1878, for the Sheriff's Office, was taken up. And Sheriff Reilly made a statement.

The estimate for 1878, for Coroners' Fees, was then taken up.

Whereupon Coroner Ellinger made a statement in reference thereto.

Mr. William A. Boyd, Corporation Attorney, made a statement in relation to the estimate for 1878, for his office.

On motion, the Board adjourned to meet on Wednesday, December 19, 1877, at 11 o'clock A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

WEDNESDAY, DECEMBER 19, 1877—11 o'clock A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen* ;

The reading of the minutes of the meeting held December 18, 1877, was dispensed with.

The estimate for 1878, for the Board of Education, was taken up for consideration.

Whereupon Commissioners Wood, Wickham and Dowd made statements in reference thereto.

The CHAIRMAN presented the following communications :

LAW DEPARTMENT,
 OFFICE OF THE COUNSEL TO THE CORPORATION, }
 NEW YORK, December 19, 1877.

To the Board of Apportionment :

GENTLEMEN,—I have received a copy of the resolution adopted by your Board on the 17th, referring to me, with request for an early opinion, the report of the Commissioners of Accounts with reference to the expenditures of the Board of Education. The subject matter of that report received my thorough consideration in July last, at which time I sent a written opinion upon the subject in answer to a request, a copy of which I inclose to Mr. Commissioner Howe, after several consultations on the subject with him.

The considerations advanced in the communication to the Board of Apportionment are forcibly presented, but after carefully reviewing the subject, I entertain no doubt that the view of the law presented by me in the opinion furnished the Commissioners of Accounts is correct, and I therefore inclose a copy of that opinion. The limitation of \$10 per pupil taught, found in the Act of 1851, has been supplanted by the general system found in the Charter of 1873, by which full discretion over the subject of appropriations has been conferred upon the Board of Apportionment.

Yours, respectfully,

WILLIAM C. WHITNEY,

Counsel to the Corporation.

OFFICE OF THE COMMISSIONERS OF ACCOUNTS, }
 No. 32 CHAMBERS STREET,
 NEW YORK, June 25, 1877. }

HON. WILLIAM C. WHITNEY,

Counsel to the Corporation :

SIR,—Accompanying this letter please find Manual of the Board of Education, for 1876, in which is collated all the laws relating to that department of the City Government.

Will you do us the favor to give an opinion as to whether or not that Board, in making up its estimate for the Board of Estimate and Apportionment for the year ensuing, should not be governed by the laws thus collated in the accompanying book, and in making such estimate should they not be governed by the table herewith inclosed, and which heretofore has been the basis upon which all their estimates have been made up to 1871, or have these laws been repealed by the Charter of 1873?

Respectfully,

LINDSAY I. HOWE,

Commissioner of Accounts.

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, July 21, 1877.

LINDSAY I. HOWE, Esq.,

Commissioner of Accounts:

SIR—Your communication, dated June 25, 1877, has received my careful consideration.

While the letter is general in its terms, I have from your personal statements gathered that you really desire an answer to only this question: "Is there any present existing force in the provision of the first subdivision of § 3 of chapter 386 of the Laws of 1851 (as amended by chapter 287 of the Laws of 1867), which provision is as follows: 'It shall be the duty of the Board of Education, on or before the 15th day of November in each year, to report to the Board of Supervisors an estimate of the amount etc., which will be required during the year, etc.; but the aggregate amount so reported shall not exceed the sum of ten dollars for each pupil who shall have actually attended and been taught in the preceding year?'"

I reply, I would state that, in my opinion, the subdivision in

question is not now of controlling authority, for the following reasons, which involve the consideration of the various statutes relative to the imposition of taxes in this county :

By § 150 of chapter 86 of the Revised Laws of 1813, it is provided that the Board of Supervisors of the County of New York shall consist of the Mayor, Recorder, and Board of Aldermen, which officers continued to act in this capacity until after the passage of chapter 590 of the Laws of 1857, providing for a board specially elected.

By the cited section of the Laws of 1813, the Supervisors were authorized to "examine and ascertain what sums of money are by law imposed on the said city in that year for the maintenance of the poor, for defraying the contingent charges of said city, and for other purposes, and shall cause the same to be raised, levied, and collected in the said city," etc.

But, as appears from the opinions of one of the most able and learned of my predecessors (the late Judge Bronson), this law gave no power to the Supervisors to authorize a tax for any purpose, but only to "ascertain what sums are by law imposed," etc. (77 Pro. Aldermen, 328 ; Pro. Supervisors, 1862, Doc. No. 6, pp. 62-64.)

Accordingly, the Legislature having reserved to itself the power of determining annually what sums should, in the absence of other legislation, be levied by tax in this county, we find that in each year from 1813 till 1871 (in which the so-called "two per cent. act," chapter 581, was passed), it was the custom of the Legislature to pass special laws each year, authorizing the Supervisors in this county to levy certain specified sums by tax.

It is to be noticed, therefore, that during these fifty-eight years, the Supervisors, so far as the yearly tax was concerned, did little more than carry out the specific directions of the Legislature, which had made no grant of discretionary power.

These directions of the Legislature were embodied in laws of two different kinds: the first including the annually recurring tax-levy acts, which authorized and commanded the raising of specific sums for the current year; the second, illustrated by the 15th and 16th sections of chapter 386, of the Laws of 1851 (the Common Schools Act), commanding the levy of a varying amount, to be determined by some body other than the Legislature or Supervisors, and which law of itself was in the nature of a continuing authority or direction for the levy of the amount so determined in each recurring year, so long as the law should exist. But under whichever class of laws the Supervisors acted, they did so (as before observed) merely as the registers of the Legislative will, and without discretionary power.

With reference to the provisions for the common schools, it appears to have been the custom, until the year 1843, to include them in the objects of the annual tax-levy act; but this custom never seems to have been observed after the passage of chapter 320 of the Laws of 1844.

By the 5th section of this law (subsequently incorporated in the 15th section of chapter 386 of the Laws of 1851) it was required that the Board of Supervisors should thereafter annually raise for school purposes certain specified sums, a provision which operating continuously, dispensed with the necessity of subsequent annual enactments.

By the 16th section of the Law of 1851, a similar continuing authority and requirement was imposed on the Supervisors to provide for the Board of Education in each year, such amount as the latter Board should report as necessary, under the first subdivision of the third section of the act, being the subdivision to which your letter refers.

It was with reference to such a system of annual taxation that the Board of Education was authorized to report to the Supervisors the amount of money needed for its purposes; a

scheme in which the Legislature conceded no discretion to the Supervisors, but reserved to itself the duty of annually determining what sums should be levied, and the purposes to which such sums should be applied.

It is not strange that in varying this system, in behalf of the Board of Education, the Legislature was unwilling to invest that Board with unlimited power as to the amount which it should use. It was a great departure to authorize a continuing tax, and to subordinate the Board of Supervisors to the Board of Education; and a check was therefore placed on the latter Board. The Supervisors were compelled to insert in the tax levy whatever sum the Board of Education reported; and for caution it was provided that such report should not be for any sum in the aggregate exceeding the sum of four dollars (altered by Laws of 1867, chapter 287, to ten dollars) for each child in actual attendance upon the schools. This limitation was a consistent and reasonable part of the scheme in existence.

But by the Charter of 1873 (chapter 335, § 112), as amended by § 20, chapter 757, of the Laws of 1873, the Board of Education was brought into connection with a new and entirely different system.

A Board of Estimate and Apportionment was by this act constituted, to which the Legislature delegated that which had always been withheld from the Board of Supervisors—the power of determining what sums should be raised by tax in this city.

The new scheme is complete in itself, involving the following procedure :

The heads of departments and the Board of Education are to send to the Board of Apportionment, and also to the Board of Aldermen, a departmental estimate of the amount of the expenditure necessary in the approaching year

The Board of Estimate and Apportionment are to meet annually, between the first day of August and the first day of November, and make a provisional estimate (based on the

departmental estimates) of the amount required to pay the expenses of conducting the public business of the City and County of New York in each department and branch thereof, and the Board of Education, for the then next ensuing financial year.

The provisional estimate is within ten days to be submitted to the Board of Aldermen, which body shall, after considering and investigating the same for not more than fifteen days, transmit it, with the necessary objections or rectifications, to the Board of Apportionment.

The Board of Apportionment shall then proceed to the consideration of such objections or rectifications, and after such consideration, shall make a final estimate.

And, this final estimate having been certified to the Board of Supervisors, that body is empowered and directed, annually, to be caused to be raised, according to law, and collected by tax upon the estates, real and personal, subject to taxation within the City and County of New York, the amounts so estimated and certified as aforesaid.

After the enactment of this complete system, there was no longer any necessity for yearly tax-levy acts; and, of course, they have ceased to appear in the annual session laws. The Board of Supervisors have once for all, been commanded to levy the amount which may be estimated and certified by the Board of Apportionment: and whatever may be the amount or objects of that sum, the Board of Supervisors are bound to cause the same to be raised.

The Board of Apportionment is a new power, unlike any existing in this county prior to 1871. It exercises the authority and discharges the function which, for fifty-eight years, the Legislature had reserved to itself, and its grant of this power,

" to determine the amounts required to pay the expenses of conducting the public business of the City and County of New York, in each department and branch thereof, and the Board of Education " is without limitation. Therefore, the Board may allow to each and every department whatever sum it pleases, unless its action is controlled by the unmistakable provision of some previous law (for there has been no repeal or modification of this law since 1873).

The provision to which you refer in the first subdivision of § 3, of chap. 386, of the Laws of 1851, cannot be construed to be such a limitation upon the Board of Apportionment. It was enacted with reference to a system in which no such authority as that exercised by the Board of Apportionment had any place. It concerned the preparation of a report to the Board of Supervisors, upon whom it was conclusive; while, under the present law, the Board of Aldermen, which confirms the tax, could pay no attention whatever to such a report. While the Board of Supervisors in this particular were formerly subject to the Board of Education, they now are controlled exclusively by the Board of Apportionment.

Again, with reference to the departmental estimates which the Board of Education must furnish to the Board of Apportionment, the Law of 1873, though carefully defining of what it must consist, omits to place any limit as to the amount which it shall call for. It seems to me unreasonable to import such a limitation from a law concerning a report of an entirely different character to the Board of Supervisors, bearing no resemblance to the Board of Apportionment.

Legislation of a character not so distinct in its effect as these provisions of the Charter of 1873, has heretofore been considered by one of my predecessors (Mr. Dillon) to have the effect of repealing the subdivisions of the Law of 1851 to which you refer. That opinion is cited at length by Judge Hoffman in

his collection of laws relating to the City (Vol. 2, p. 122), with an intimation by himself (in the foot-note) of doubt whether such a repeal had not also been accomplished by the Charter of 1857.

In consideration of all these facts and reasons, and in view of the further fact that in place of the former arbitrary limit upon the Board of Education, there has been substituted a body capable of exercising an intelligent power of reduction, I have reached the conclusion that the section of the law to which you refer is no longer of controlling authority.

But the Board of Apportionment may, in reaching its conclusions, be guided by the terms of a law which for twenty years expressed the legislative will with reference to the cost of education, even though the law has lost its binding force.

At a recent educational meeting in Massachusetts, it was observed that, within the last twenty-five years, the cost of public instruction in that state had increased three-fold. A similar increase is noticeable in this City, as shown in the following changes in the amount of *per capita* allowance.

Laws	1851, ch. 386, § 3, gives a <i>per capita</i> allowance of.....	\$4
"	1863, ch. 124, increases this to	5
"	1865, chap. 69, again increases this to	8
"	1867, chap. 287, the third time increases this to.....	10

You inform me that the latter limit is now largely exceeded, and ask whether the excessive expenditure may not be restrained under the Law of 1851.

I can answer only that if the act referred to were in force, and the Board of Education had any authority over the matter, the limit of \$10 *per capita* would necessarily have to be observed, but now, as the matter is under the control of the Board of Apportionment, that legislative restriction can only serve as a

guide to the Board of Apportionment for their discretionary consideration, but does not bind that Board.

I return the volumes submitted by you.

Respectfully yours,

WILLIAM C. WHITNEY,

Counsel to the Corporation.

On motion the Board adjourned, to meet on Thursday
December 20, 1877, at 11 o'clock A. M.

JOHN WHEELER,

Secretary,

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

THURSDAY, DECEMBER 20, 1877—11 o'clock, A. M.

The Board met pursuant to an adjournment.

Present—The following members, viz.:

SMITH ELY, Jr., *the Mayor of the City of New York*;

HENRY D. PURROY, *the President of the Board of Aldermen.*

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

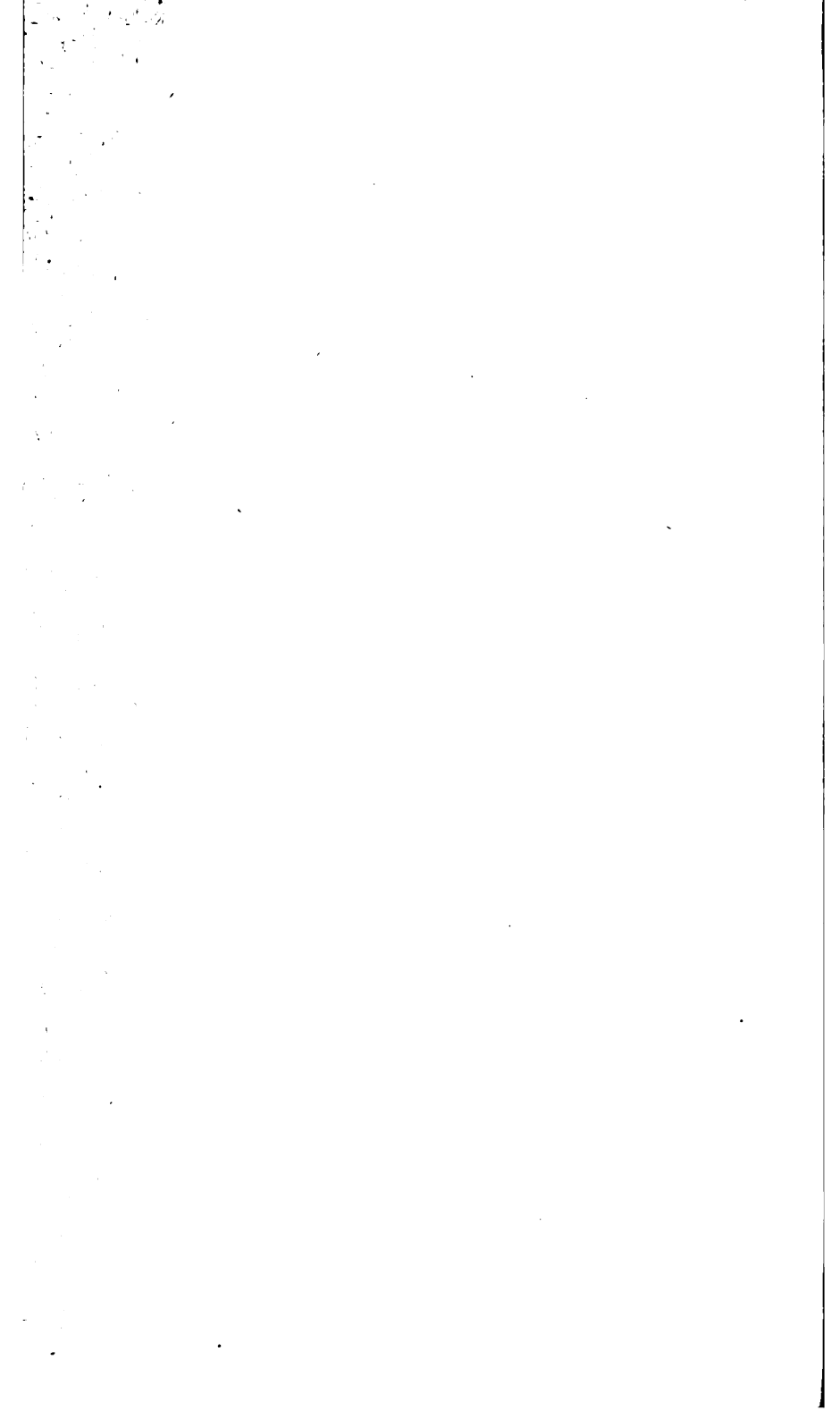
Absent :

JOHN KELLY, *the Comptroller of the City of New York*;

The reading of the minutes of the meeting held December 19, 1877, was dispensed with.

On motion, the Board adjourned to meet on Friday, December 21, 1877, at 11 o'clock A. M.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

FRIDAY, DECEMBER 21, 1877—11 o'clock, A. M.

The Board met pursuant to an adjournment.

Present—All the members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
HENRY D. PURROY, *the President of the Board of Aldermen*.
JOHN WHEELER, *the President of the Department of Taxes and Assessments*.

The minutes of the meetings held December 18, 19 and 20, 1877, were read and approved.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of eleven thousand two hundred and eighty-four dollars, be and the same hereby is appropriated from the Excise Fund to the "Institution of Mercy," for the support of 574 children in said institution,

committed by Police Magistrates, pursuant to chapter 173, Laws of 1875, for the quarter ending November 30, 1877, aggregating 39,494 days, at two dollars per week, being at the rate of about 28 57-100 cents per day for the support of each child : the appropriation being made in accordance with the opinion of the Counsel to the Corporation, dated January 16, 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman)
the Comptroller of the City of New York, the
President of the Board of Aldermen, and the
President of the Department of Taxes and As-
sessments—4.*

THE COMPTROLLER presented the following communication :

POLICE DEPARTMENT—CITY OF NEW YORK, }
300 MULBERRY STREET, }
NEW YORK, December 18, 1877. }

Hon. JOHN KELLY,

Comptroller :

SIR,—At a meeting of the Board of Police, held this day, it was

Resolved, That the Board of Police hereby consent to the transfer by the Board of Estimate and Apportionment, of the sum of twenty-five thousand dollars (\$25,000) from the unexpended balance of the appropriation for street cleaning for the year 1875 " to such other purposes or objects for

which the appropriations are insufficient, or such as may require the same," to conduct the business of the Corporation, in pursuance of the provisions of section 2 of chapter 308 of the Laws of 1874.

Very respectfully,

WM. H. KIPP,

First Deputy Clerk.

And offered for adoption the following resolution :

Resolved, That the sum of forty-five hundred and fifty-four dollars and ninety-nine cents be and the same is hereby transferred from the appropriation made to the Police Department in 1875, entitled "Cleaning Streets under Police Department," the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "Salaries—Judiciary (the Surrogate's office)" for 1877, which is insufficient, by the following vote :

THE CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The COMPTROLLER offered for adoption the following resolution :—

Resolved, That the sum of thirty-three hundred and two dollars and twenty-seven cents be, and the same is, hereby

transferred from the appropriation made to the Police Department in 1875, entitled "Cleaning streets under Police Department," the same being in excess of the amount required for the purposes and objects thereof, to the following appropriations, which are insufficient or require the same, viz. :

" Printing, Stationery and Blank Books," 1874.....	\$59 60
" Jurors' Fees," 1877.....	3,242 67
	<hr/>
Total	<u>\$3,302 27</u>

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of seventy-five dollars be, and the same is, hereby appropriated from the Excise Fund to the " New York Infirmary for Women and Children," for the care and obstetric attendance given to three homeless and needy mothers in said Infirmary, from November 1 to December 1, 1877, pursuant to the provisions of chapter 101, Laws of 1877.

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of eleven hundred and twelve dollars and twenty-eight cents be, and the same is, hereby appropriated from the Excise Fund to the "Asylum of the Sisters of St. Dominick," for the support of 71 children in said asylum, committed by Police Magistrates, pursuant to chapter 173, Laws of 1875, from September 9th to November 30th, 1877, aggregating 3,893 days, at two dollars per week, being at the rate of about $28\frac{87}{100}$ cents per day for the support of each child ; the appropriation being made in accordance with the opinion of the Counsel to the Corporation, dated January 16th, 1877.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative--The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The CHAIRMAN presented the following communication :

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION, }
NEW YORK, December 11, 1877.

To the Honorable The Board of Estimate and Apportionment :

GENTLEMEN,—I respectfully request that your Board will transfer to the appropriation for "Contingencies" of this office for the present year; the sum of five hundred dollars, from the balance of appropriation now standing to the credit of the appropriation for "Contingencies—Corporation Attorney."

Very respectfully, yours,

W. C. WHITNEY,

Counsel to the Corporation.

And offered for adoption the following resolution :

Resolved, That the sum of five hundred dollars be, and the same is, hereby transferred from the appropriation for "Contingencies—Corporation Attorney's Office," for 1877, which is in excess of the amount required for the purposes and objects thereof, to the appropriation for "Contingencies—Law Department," for 1877, which is insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

Affirmative—*The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.*

The CHAIRMAN presented the following amended estimate :

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
 No. 300 MULBERRY STREET,
 NEW YORK, December 18, 1877. }

Hon. SMITH ELY, JR.,

*Chairman of Board of Estimate and Apportionment of the
 City of New York :*

Sir,—By direction of the Board of Police, I have the honor of transmitting herewith the (amended) " Departmental Estimate" of the Police Department of the City of New York, of the amount required to pay the expenses thereof for the year 1878.

Very respectfully,

S. C. HAWLEY.

Chief Clerk.

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
 300 MULBERRY STREET,
 NEW YORK, December 18th, 1877. }

*Departmental Estimate—(amended)—of the Police Department of
 the City of New York, of the amount required for Expenses
 for the year 1878.*

POLICE FUND—SALARIES.

1 Commissioner.....	\$8,000 00
3 " each \$6,000.....	18,000 00
1 Chief Clerk.....	5,000 00
1st Deputy Clerk	2,500 00
1 Purchasing and Supply Clerk....	2,400 00
11 Deputy Clerks, each \$1,800.....	19,800 00
8 " " " \$1,500.....	12,000 00
4 " " " \$1,200.....	4,800 00
1 " "	1,000 00

Superintendent of Telegraph.....	\$2,500 00	
5 Telegraph Operators, each \$1,200.	6,000 00	
President's Secretary.....	1,800 00	
Clerk of Superintendent of Police.	3,000 00	
Property Clerk	2,000 00	
Bookkeeper.....	2,500 00	
5 Messengers, each \$600.....	3,000 00	
1 "	1,000 00	
Janitor of Headquarters.....	1,000 00	
Telegraph Line Man.....	1,000 00	
" Battery Boy.....	600 00	
2 Mechanics, 1 at \$1,200 and 1 at \$1,000.....	2,200 00	
Laborer.....	900 00	
5 Cleaners, each \$480.....	2,400 00	
Matron	400 00	
		<hr/> \$103,800 00
1 Superintendent of Police....	6,000 00	
4 Inspectors of Police, each \$3,500.....	14,000 00	
1 Chief Surgeon.....	2,250 00	
18 Surgeons, each \$2,250.....	40,500 00	
35 Captains, each \$2,000.....	70,000 00	
145 Sergeants, each \$1,600.....	232,000 00	
2,300 Patrolmen, each \$1,200.....	2,760,000 00	
78 Doormen, each \$900.....	70,200 00	
		<hr/> 3,194,950 00
Total.....		<hr/> \$3,298,750 00

SUPPLIES FOR POLICE.

Advertising, printing, binding and stationery.....	\$13,000 00
--	-------------

Badges, emblems and equipments..	\$2,000 00	
Care of lost children.....	750 00	
Contingent expenses, viz.: meals for prisoners, postage, telegrams, ex- penses of detectives, surgeons, supplies, cartage of drunkards, and expenses of testing boilers..	7,500 00	
Feeding of horses.....	6,700 00	
Fuel for Station-houses and Central Department.....	9,000 00	
Gas and light for Station-houses and Central Department.....	10,000 00	
Harness, saddles and stable sup- plies.....	1,000 00	
Horse shoeing.....	1,300 00	
Purchase of horses.....	2,000 00	
Subsistence of witnesses, House of Detention.....	5,500 00	
Supplying, cleaning and furnishing Station-houses.....	10,000 00	
Steamer <i>Seneca</i> , expense of running and all supplies.....	8,000 00	
Telegraph repairs and supplies....	1,800 00	
Total.....		\$78,550 00
Police Station-houses, alterations, fitting up, additions to and repairs of Station-houses, steamer <i>Seneca</i> , and Central Department.		\$25,000 00
Police Station-house Rents, per ap- propriation for 1877.....	\$12,775 00	
Chas. E. Quackenbush, Third In- spection District, Parepa Hall, corner Third avenue and Eighty- sixth street.....	480 00	

James M. Taylor, Agent, Second In-
 spection District, 114 West Four-
 teenth street..... \$900 00

Total \$14,155 00

NOTE.—This amount the Comptroller re-
 serves the right to pay. A special appropria-
 tion was made for the last two items for 1877.
 The sum of \$14,155 to be stricken out if not
 included in the Comptroller's budget.

Construction of Station-house for (former) Sixth Precinct.....	\$50,000 00	
Construction of Station-house for Twenty-eighth Precinct.....	50,000 00	
		<hr/> 100,000 00
		<hr/> \$3,516,455 00

BUREAU OF STREET CLEANING—SALARIES.

Deputy Inspector.....	\$2,500 00
Superintendent of Stables.....	1,500 00
Chief Clerk.....	3,000 00
Pay-roll Clerk.....	2,000 00
Clerk to Chairman of Committee..	1,800 00
Time Clerk... ..	1,500 00
Record Clerk.....	1,200 00
Map Clerk.....	1,200 00
Clerk in Commissioner's Office....	1,200 00
Telegraph Operator.....	900 00
20 Foremen, each \$1,000.....	20,000 00
14 Dump Inspectors, each \$800....	11,200 00
2 Tug Boat Captains, each \$1,440..	2,880 00
2 " Engineers, each \$1,140	2,280 00
2 " Firemen, each \$720...	1,440 00

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2 Tug Boat Deckhands, each \$720.	\$1,440 00	
2 " Stewards, each \$720..	1,440 00	
For detailed Police Offices	3,200 00	
	<hr/>	\$60,680 00

LABOR.

500 Laborers, at \$9.60 per week...	\$249,600 00	
325 Hired Cartmen, at \$3.25 per diem	329,550 00	
175 Laborers (26 scows), at \$7.50 per week	68,250 00	
50 Gangmen, at \$12.50 per week...	31,200 00	
50 P. D. Cart Drivers, at \$10.50 per week	27,300 00	
30 Machine and Water Cart Drivers, at \$12 per week	18,720 00	
16 Watchmen at Dumps, at \$2.00 per diem	11,680 00	
16 Scow Trimmers at Dumps, at \$1.50 per diem	8,760 00	
10 Watchmen and Hostlers at Stables, at \$2 per diem	7,300 00	
	<hr/>	\$752,360 00

MISCELLANEOUS EXPENSES.

Rent of Stables	\$3,000 00
Advertising, printing, binding, and stationery	3,000 00
Keeping 80 horses, at \$60 per diem.	17,520 00
Shoeing 80 horses	2,880 00
Coal for steam tugs (2)	6,000 00
Supplies for steam tugs (2)	4,500 00
Repairs to steam tugs (2)	7,500 00

Repairs to scows.....	\$12,000 00	
Repairs to carts.....	4,500 00	
Repairs to harness.....	2,000 00	
Repairs to dumping boards.....	5,000 00	
For hiring scows for dumping in the bay.....	2,500 00	
	<hr/>	\$70,400 00

NEW STOCK.

For buying or building new scows and new steam tugs, or hiring steam tugs and scows for extra work.....	\$50,000 00	
For buying 30 horses, at \$200 each.	6,000 00	
	<hr/>	\$56,000 00
Total.....		<hr/> <hr/> \$939,440 00

RECAPITULATION.

Police Fund—Salaries.....	\$3,298,750 00	
Supply for Police.....	78,550 00	
Police Station-houses—Alterations and Repairs.....	25,000 00	
Police Station-houses—Rents.....	14,155 00	
Construction of new Station-houses	100,000 00	
Total.....	<hr/>	\$3,516,455 00
Street Cleaning—		
Salaries.....	\$60,680 00	
Labor.....	752,360 00	
Miscellaneous expenses.....	70,400 00	
New stock.....	56,000 00	
Total ..	<hr/>	939,440 00
Total estimate.....		<hr/> <hr/> \$4,455,895 00

Approved December 18, 1877, by the Board of Police.

S. C. HAWLEY,

Chief Clerk.

Which was referred to the Comptroller.

The Chairman presented the following report :

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, December 20, 1877.

Hon. SMITH ELY, JR., Mayor and Chairman Board of Estimate and Apportionment :

SIR,—In my Departmental Estimate for the year 1878, I asked for an appropriation of \$25,000, for “Roads and Avenues, and Sprinkling,” including \$5,000 for further improvements on Kingsbridge Road.

In the Provisional Estimate it is proposed to allow \$20,000 for this purpose.

To demonstrate the necessity of appropriating the full amount asked for in the Departmental Estimate, I transmit herewith a list of the streets, roads and avenues to be maintained in proper condition for public use out of this appropriation. They include about six and a half miles of Macadam and gravel roads, such as Kingsbridge Road, Fort Washington Depot Road, Eighth Avenue, &c., and about fifty-four miles of streets and avenues that have been regulated and graded, but are not yet paved. The former are extensively used for business traffic and pleasure driving, and must be kept in good condition, while the latter must be sufficiently preserved and protected to serve as approaches to adjoining property.

As to the Kingsbridge Road, it was some years ago proposed to improve it to its new width and grade at an expense of about \$200,000, half of which, at least, would fall on the city, and the contracts therefor had already been awarded when I took charge of this Department. The contracts were, however, relinquished, and believing so large an expenditure to be untimely and unnecessary, I concluded to have the Kingsbridge

Road gradually improved at very moderate expense out of the annual appropriation. This has been done during the past two years as far as our means would permit, with very gratifying results, and it is very desirable that the Department be enabled to continue the good work.

I trust and believe that on consideration of the above facts the full amount asked by the Department will be appropriated.

I would also urge the necessity of appropriating the full amount asked by the Department (\$50,000) for "Boulevards, Roads and Avenues, Maintenance of," which the provisional estimate reduced to \$40,000. Twenty-four miles of Macadam roadways, covering an area of more than 900,000 square yards, must be maintained out of this appropriation, and special repairs are required on the Boulevard, as explained in the Departmental Estimate. While the area of roadways has constantly increased, the appropriation has been steadily reduced, and the inevitable result of withholding sufficient means for this purpose would be the deterioration and disintegration of the roadways.

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

Streets, Roads, and Avenues, under the care of the Superintendent of Streets, and to be maintained in passable condition from the appropriation "Roads and Avenues and Sprinkling."

DESCRIPTION.	Approximate Length in Feet.
Sixtieth Street, between Ninth Avenue and Tenth avenues.....	800
Sixty-first, Street between Avenue A and East river..	1,300
Sixty-second Street, between Avenue A and East river.....	1,300

Sixty-third Street, between Avenue A and East river, and Eighth and Tenth Avenues.....	2,500
Sixty-fourth Street, between Eighth Avenue and Hudson River, and between Third Avenue and East river.....	3,800
Sixty-fifth Street, between Ninth Avenue and Hudson river, and between Third Avenue and East river.....	4,400
Sixty-sixth Street, between Eighth Avenue and Hud- son river, and between Avenue A and East river.....	3,700
Sixty-seventh Street, between Eighth Avenue and Hudson river, and between Third Avenue and East river.....	2,000
Sixty-eighth Street, between Eighth avenue and Hud- son river, and between Third Avenue and East river.....	2,000
Sixty-ninth Street, between Eighth Avenue and Hud- son river, and between Eighth Avenue and East river.....	2,000
Seventieth Street, between Third Avenue and East river.....	3,000
Seventy-first Street, between Fourth and Fifth Avenues, and Third Avenue and East river....	2,100
Seventy-third Street, between Eighth Avenue and Hudson river.....	3,000
Seventy-fourth Street, between First Avenue and East river.....	1,200
Seventy-fifth street, between Eighth Avenue and Hud- river, and between Madison and Third Avenues, and between First Avenue and East river.....	1,500
Seventy-sixth Street, between Eighth Avenue and Hudson river, and between Third and Fifth	

Avenues, and between Second Avenue and East river.....	5,500
Seventy-seventh Street, between Eighth Avenue and Boulevard, and Third Avenue and East river....	4,200
Seventy-eighth Street, between First Avenue and East river.....	1,200
Eightieth Street, between Ninth Avenue and Hudson river, and between Second Avenue and East river.....	3,700
Eighty-first Street, between Ninth Avenue and Hudson river, and between Fifth and Fourth Avenues.	1,600
Eighty-second Street, between Eighth Avenue and Hudson river, and Madison and Fourth Avenues and Second Avenue and East river.....	3,600
Eighty-third Street, between Eighth Avenue and Hudson river, and First Avenue and East river.....	3,200
Eighty-fourth Street, between Eighth Avenue and Hudson river, and Avenue A and Avenue B.	3,600
Eighty-fifth Street, between Eighth Avenue and Ninth Avenue ..	800
Eighty-sixth street, between Eighth Avenue and Tenth Avenue.....	1,600
Eighty-seventh Street, between Eighth Avenue and Tenth Avenue, and between Fifth and Fourth Avenues, and Second Avenue and East river.....	3,600
Eighty-eighth Street, between Eighth Avenue and Tenth Avenue, and between Fifth and Fourth Avenues, and Third Avenue and Avenue A.....	2,500
Eighty-ninth Street, between Fifth Avenue and East river.....	3,600
Ninetieth Street, between Eighth Avenue and Boulevard, and between Third Avenue and East river.	3,700
Ninety-first Street, between Fifth Avenue and Third Avenue.....	1,800

Ninety-third Street, between Eighth Avenue and Boulevard, and between Fifth and Fourth Avenues, and Second Avenue and East river.....	3,700
Ninety-fourth Street, between Fifth Avenue and Third Avenue.....	1,800
Ninety-fifth Street, between First and Lexington Avenues.....	1,600
Ninety-sixth Street, between Second Avenue and Fifth Avenue, and between Eighth Avenue and Boulevard.....	5,100
Ninety-seventh Street, between Fifth Avenue and East river, and between Boulevard and Riverside drive.....	7,200
Ninety-ninth Street, between Eighth Avenue and Eleventh Avenue.....	3,000
One hundred and first Street, between Ninth Avenue and Riverside Avenue.....	2,500
One hundred and fourth Street, between Fifth Avenue, and Fourth Avenue, and Third Avenue and East river, and between Eighth Avenue and the Boulevard.....	5,700
One hundred and fifth Street, between Fifth Avenue and Third Avenue, and between First Avenue and East river, and between Eighth Avenue and Boulevard.....	2,200
One hundred and sixth Street, between Eighth Avenue and Boulevard.....	2,500
One Hundred and seventh Street, between Fifth Avenue and East River.....	4,000
One hundred and eighth Street, between Fifth Avenue and First Avenue.....	3,500
One hundred and ninth Street, between Second Avenue and Harlem River.....	1,200

One hundred and tenth Street, between Fifth Avenue and Fourth Avenue, and Third Avenue and Harlem river.....	2,800
One hundred and eleventh Street, between Fifth and Fourth Avenues, and between Second Avenue and Harlem river.....	2,000
One hundred and twelfth Street, between Fifth and Third Avenues.....	1,800
One hundred and Thirteenth Street, between Fifth and Second Avenues, and between Morningside and Riverside Drives.....	4,800
One hundred and fourteenth Street, between Fifth Avenue and Harlem River.....	2,500
One hundred and fifteenth Street, between Fifth Avenue and Harlem river, and between Eighth and Sixth Avenues.....	5,000
One hundred and sixteenth Street, between Avenue A and Harlem river.....	600
One hundred and seventeenth Street, between Fifth and Fourth Avenue, and between Fifth and Eighth Avenues.....	3,400
One hundred and eighteenth Street, between Fifth and Third Avenue, and between Seventh and Eighth Avenues.....	2,600
One hundred and nineteenth Street, between Fifth and Fourth Avenues, and between Fourth and Eighth Avenues.....	3,900
One hundred and twentieth Street, between Sixth Avenue and Harlem river, and between Seventh and Eighth Avenues.....	7,300
One hundred and twenty-first Street, between Madison Avenue and Harlem river, and between Seventh and Eighth Avenues.....	4,000

One hundred and twenty-second Street, between Mount Morris square and Ninth Avenue, and between Third and Madison Avenues, and Second Avenue and Harlem river.....	1,100
One hundred and twenty-third Street, between Mount Morris Square and Ninth Avenue, and between Third and Madison Avenues, and Second Avenue and Harlem river.....	2,500
One hundred and twenty-fourth Street, between Seventh Avenue and St. Nicholas Avenue.....	1,200
One hundred and twenty-sixth Street, between Seventh Avenue and Lawrence Street, and between Second Avenue and Harlem river.....	1,600
One hundred and twenty-seventh Street, between Sixth Avenue and Eighth Avenue, and between Third Avenue and Harlem river.....	3,100
One hundred and twenty-eighth Street, between Sixth Avenue and Eighth Avenue.....	1,600
One hundred and twenty-ninth Street, between Eleventh Avenue and Hudson river.....	1,200
One hundred and thirtieth Street, between Sixth Avenue and St. Nicholas Avenue, and Tenth Avenue and Hudson river and Fourth Avenue and Harlem river.....	4,700
One hundred and thirty-first Street, between Sixth Avenue and Boulevard, and between Fourth Avenue and Harlem river.....	4,000
One hundred and thirty-second Street, between Sixth Avenue and Eighth avenue.....	3,200
One hundred and thirty-third Street, between Sixth Avenue and Eighth Avenue, and between Tenth and Twelfth Avenues.....	3,200
One hundred and thirty-fourth Street, between Sixth	

Avenue and Eighth Avenue, and between Sixth and Fourth Avenues.....	3,200
One hundred and thirty-fifth Street, between Sixth Avenue and Eighth Avenue, and between Sixth and Fourth Avenues.....	3,200
One hundred and forty-fourth Street, between Tenth Avenue and Boulevard.....	800
One hundred and fifty-second Street between Tenth Avenue and St. Nicholas Avenue, and Tenth Avenue and Hudson river.....	1,400
McComb's Dam Road.....	1,280
Sylvan place.....	200
Avenue B, between between Seventy-ninth and Eighty-sixth Streets.....	1,400
Avenue A, between One hundred and sixteenth and One hundred and nineteenth Streets.....	600
Lexington Avenue, between Seventy-fourth and Ninety-eighth Streets, and between One hundred and second Street and Harlem river.....	10,800
Madison Avenue, between Eighty-sixth and One hundred and twenty-first Streets, and between One hundred and twenty-fourth and One hundred and thirty-sixth Streets.....	9,400
Second Avenue, between One hundred and twenty-eighth and One hundred and twenty-ninth Streets.....	200
Fourth Avenue, between Sixty-sixth and One hundred and thirty-fourth Streets.....	13,200
Fifth Avenue, between Ninetieth and One hundred and twentieth Streets....	7,800
Eighth Avenue, between One hundred and twenty-fifth and One hundred and fiftieth Streets.....	6,400
Ninth Avenue, between Seventy-second and Eighty-first Streets, and between Eighty-third and One hundred and twenty-third Streets.....	9,800

Tenth Avenue, between Sixty-second and One hundred and tenth Streets, and between Manhattan and One hundred and fifty-fifth Streets.....	15,200
Avenue west of Mt. Morris square.....	1,040

 276,840

Kingsbridge Road (about three miles in length), and roads and lanes north of One hundred and fifty-fifth Street, are not included in the above estimate, and are as follows :

Kingsbridge Road, between One hundred and fifty-fifth Street and Spuyten Duyvil.....	18,000
One hundred and fifty-sixth Street, between St. Nicholas and Eleventh Avenues.....	1,200
One hundred and fifty-seventh Street, between Tenth and Eleventh Avenues.....	900
One hundred and fifty-eighth Street, between Avenue St. Nicholas and Hudson river.....	2,500
One hundred and fifty-ninth Street, between Tenth Avenue and Eleventh Avenue.....	900
One hundred and sixty-first Street, between Tenth Avenue and Eleventh Avenue.....	900
One hundred and seventy-third Street, between Tenth Avenue and Kingsbridge Road.....	1,300
Fort Washington Road, between Hudson river and Kingsbridge Road	2,700
Inwood Street, between Hudson river and Kingsbridge Road	2,100
F Street, between Inwood Street and Bolton Street or Road.....	400
Upper and lower Bolton Roads above Inwood Street,	4,700
Farmers' Bridge Road	600
Bennett Lane, west of Kingsbridge Road.....	1,000

New Road, between One hundred and thirty-sixth and One hundred and forty-fourth Streets, and be- tween Boulevard and Tenth Avenue..	2,100
Total feet.	<u>316,140</u>

50 231-264 miles in length.

Which was referred to the Comptroller.

A Committee of the Council of Political Reform appeared before the Board and made statements in reference to the estimates for 1878.

A communication was received from Geo. B. Butler, Esq., Chairman, Thatcher M. Adams and Charles Watrous, Ex-Committee of the Municipal Society, asking for an additional appropriation to repave certain streets in lower part of the city.

Which was ordered on file.

The Secretary moved that the President of the Board of Alderman act as Chairman during the temporary absence of the Mayor.

Which was agreed to.

Dr. Samuel Hall, of the Third Avenue Railroad, appeared before the Board and made a statement in favor of an appropriation for clearing away snow.

On motion the Board adjourned, to meet on Monday, December 24, 1877, at 11 o'clock A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL. }

MONDAY, DECEMBER 24, 1877—11 o'clock A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
HENRY D. PURROY, *the President of the Board of Aldermen* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

The reading of the minutes of the meeting held December 21, 1877, was dispensed with.

The Comptroller presented the following communication :

POLICE DEPARTMENT OF CITY OF NEW YORK, }
300 MULBERRY STREET, }
NEW YORK, DECEMBER 22, 1877. }

The Honorable Board of Estimate and Apportionment :

GENTLEMEN,—At a meeting of the Board of Police, held this day, it was.

Resolved, That the Board of Estimate and Apportionment be and is hereby respectfully requested to transfer the sum of seven thousand dollars from the unexpended balance of account of Bureau of Street Cleaning, appropriation for the year 1875, to the account of Bureau of Street Cleaning for the year 1877, the said amount being required to pay the expenses thereof for the current year.

Very respectfully,

S. C. HAWLEY,

Chief Clerk.

And offered for adoption the following resolution :

Resolved, That the sum of seven thousand dollars be and the same is hereby transferred from the appropriation for "Cleaning Streets under Police Department," for the year 1875, the same being in excess of the amount required for the purposes and objects thereof, to the same title of appropriation for the year 1877, which is insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The Board proceeded to consider the estimates for 1878, for the various charitable institutions, asylums, etc., as follows :

L. M. Bates, Esq., made a statement in behalf of the New York Infant Asylum,

H. L. Hoguet, Esq., made a statement in behalf of the Catholic Protectory.

Samuel Willetts made a statement in behalf of the New York Infirmary for Women and Children.

On motion, the PRESIDENT of the Board of Aldermen presided during the temporary absence of the Mayor.

The estimate for 1878, for the District Attorney's office, was taken up for consideration.

Hon. B. K. Phelps made a statement in reference thereto.

The consideration of the estimates for the Charitable Institution, etc., was then continued.

Dr. Peters made a statement in behalf of the Children's Fold and Shepherd's Fold.

Dr. Stoddard made a statement in behalf of the Institution for Deaf and Dumb.

Dr. Blumenthal made a statement in behalf of the Institution for Improved Instruction of deaf mutes.

Honorable Luke F. Cozzens made a statement in behalf of St. Joseph's Improved Institute for Instruction of deaf mutes.

John E. Devlin, Esq., made a statement in behalf of the Foundling Asylum.

Mr. Wetmore made a statement in behalf of the New York Juvenile Asylum.

Mrs. J. O. Bennett made a statement in behalf of the American Female Guardian Society.

Vicar-General Quinn made a statement in behalf of the House of the Good Shepherd.

J. O. Hoyt, Esq., made a statement in behalf of the New York Magdalen Benevolent Society.

Mr. Jaques made a statement in behalf of the Children's Aid Society.

Frederick Sturges, Esq., made a statement in behalf of the Society for the Relief of the Ruptured and Crippled.

Meyer Sterne, Esq., made a statement in behalf of the Hebrew Benevolent and Orphan Asylum Society,

H. M. Hoyt, Esq., made a statement in behalf of the Union Home and School, &c.

The President of the Board of Aldermen presented the following communication :

POLICE DEPARTMENT—CITY OF NEW YORK, }
300 MULBERRY STREET,
December 22, 1877. }

To the Honorable the Board of Estimate and Apportionment :

Gentlemen,—To provide for the exigencies which are likely to arise during the coming winter from falls of snow in quantity sufficient to seriously embarrass the movement of vehicles in the streets and avenues of the city, the Board of Police respectfully request that the amount of fifty thousand dollars (\$50,000), for the removal of snow and ice may be added to the amended estimate transmitted to you on the 18th instant.

There is no objection to its being specially appropriated for this purpose, and could be treated as an unexpended balance after the season of snow and ice shall have passed.

With such an amount specially appropriated, the Board would feel authorized to use it to free the great thoroughfares of travel from the encumbrances which may arise from snow and ice which are so detrimental to the business of the city.

Respectfully submitted, by order of the Board,

S. C. HAWLEY,

Chief Clerk.

Which was referred to the Comptroller.

On motion, the Board adjourned to meet on Wednesday, December 26, 1877, at 11 o'clock, A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL }

WEDNESDAY, DECEMBER 26, 1877—11 o'clock, A. M.

The Board met in pursuance of adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
HENRY D. PURROY, *the President of the Board of Aldermen* : and
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

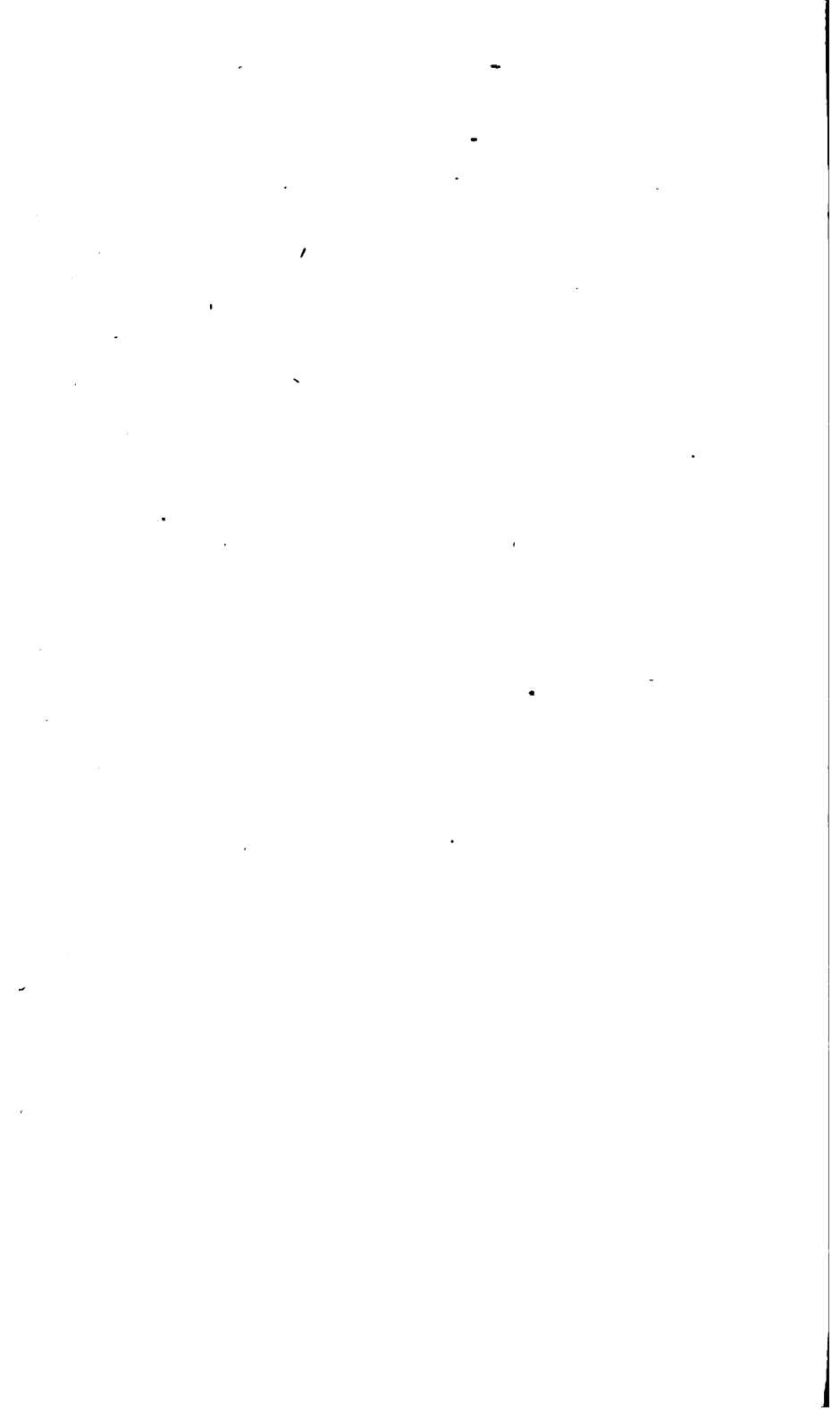
Absent :

JOHN KELLY, *the Comptroller of the City of New York.*

The reading of the minutes of the meetings held December 21 and 24, 1877, was dispensed with.

On motion, the Board adjourned to meet on Thursday, December 27, 1877, at 11 o'clock A. M.

JOHN WHEELER,
Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
City Hall. }

THURSDAY, DECEMBER 27, 1877—11 o'clock, A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;
HENRY D. PURROY, *the President of the Board of Aldermen* ;
JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

JOHN KELLY, *the Comptroller of the City of New York.*

The reading of the minutes of the meetings held December 21, 24, and 26, was dispensed with.

A delegation from the Council of Political Reform appeared before the Board and submitted the following communication :

The undersigned, a Committee of the Council of Reform, beg leave to submit the following suggestions :

Estimated Appropriation required for Department of Parks.

Salaries of Commissioners' office, clerks, employees, and subordinates of Parks..... \$31,800 00

We have included in the above estimate only those who are required and employed in maintaining the Parks and preventing loss from deterioration—and excluded those employed upon new work—when there is new work to be done.

Laboring force required in maintenance of the

Parks \$73,786 00

POLICE FORCE—SALARIES AND WAGES.

Officers' salaries	\$7,545 00
69 Policemen, at \$800	55,200 00
5 Tailors	3,500 00
	<hr/>
	\$66,245 00
	<hr/>

We have excluded twelve Policemen employed in the City Parks, leaving the police duties of these parks to the Metropolitan Police.

Estimated deduction which should be made from the appropriation asked for by the Police Department.

Dispense with the following employees whose services are not required for an efficient and economical conduct of the Department :

	Saving.
Purchasing and Supply Clerk	\$2,400 00
4 of the 24 Deputy Clerks, at \$1,800	7,200 00
1 of the 5 Telegraph Operators	1,200 00
President's Secretary	1,800 00
3 of the 6 Messengers, at \$600	1,800 00
The 5 Sergeants called for in excess of present force	8,000 00
139 Patrolmen called for in excess of present force, at \$1,200	166,800 00
Appropriate for supplies for Police the same as the past year, \$80,000 instead of \$87,550	7,550 00

For Police Station-houses, additions and repairs, \$20,000, same as last year, instead of \$35,000,	\$15,000 00
Appropriate \$10,000 to repair 6th Precinct Station- house instead of a new one at \$50,000.....	40,000 00
Build new Station-house in 28th Precinct for \$40,000, instead of \$50,000 asked	10,000 00
	<hr/>
	\$261,750 00
	<hr/>

Department of Public Parks.

TWENTY-THIRD AND TWENTY-FOURTH WARDS.

Salaries of officers, employees and laborers	\$20,450 00
--	-------------

SUPPLIES.

Gravel, sand and other supplies for roads and walks in Park	\$7,000 00
Uniforms, 69 policemen	6,900 00
Gas	1,500 00
Rent, Union Square	5,000 00
Coal, 1,000 tons, at \$3.50	3,500 00
Feed of animals	5,000 00
Supplies for Metropolitan Museum	10,000 00
Supplies for repairs, Harlem, Bronx river and other bridges	4,700 00
Supplies for repairs and maintenance of roads, Twenty-third and Twenty-fourth Wards	5,000 00
Monuments in Twenty-third and Twenty-fourth Wards	5,000 00
Music in Parks	4,000 00
	<hr/>
	\$57,600 00
	<hr/>

	\$31,800 00
	73,786 00
Total	66,245 00
	20,450 00
	57,600 00

\$249,881 00

STREET CLEANING.

Salaries in this Bureau are much over estimated. We think no one who had this work to do upon his own account would pay \$63,880 for clerk hire and salaries, if indeed he paid half that amount.

Labor is also estimated largely above the current prices for the same kinds of work, and largely above what a prudent individual, doing the work thoroughly and well, would pay for the same work. We think no such individual would pay, or be required to pay, within 30 per cent. of the amount estimated.

Miscellaneous expenses are also over-estimated in the same, or nearly the same, proportion.

We are assured that the streets of this city can be well and thoroughly cleaned for the sum of \$700,000 per year, with a profit to the contractor which will be fully remunerative and satisfactory to him; and we are authorized to say here that a citizen of the city, familiar with this work, will contract to do this work for that sum, and will furnish the requisite bonds for the undertaking.

The records of the Department show that this work was done from January 1st to May 1st, 187 , for the sum of \$188,312.47. At the same rate, the work for that entire year would have cost \$565,000.

Allowing \$700,000 instead of \$1,077,640 for this	
work and the saving is.....	\$477,640 00
Add the savings before estimated.....	261,750 00

Total saving which may thus be made in the Po-	
lice Department,	\$739,390 00

Estimated Appropriations required for the Board of Education.

BOARD OF EDUCATION.

	ALLOWED.	ASKED FOR.	SAVED.
Salaries of Teachers in Grammar and Primary Schools.....	\$1,594,000 00	\$2,390,000 00	\$796,000 00
Salaries of Janitors in Grammar and Primary Schools.....	100,000 00	126,000 00	26,000 00
Salaries of Professors and Teachers, Normal College.....	75,000 00	90,000 00	15,000 00
Salaries of Teachers, Colored Schools.	30,000 90	38,000 00	8,000 00
Salaries of Teachers and Janitors, Evening Schools.....	85,000 00	105,000 00	20,000 00
Salaries of Superintendents, Clerks, etc.	70,000 00	76 500 00	6,500 00
Books, maps, etc.....	150,000 00	170,000 00	20,000 00
Fuel.....	50,000 00	80,000 00	30,000 00
Gas.....	10,000 00	16,000 00	6,000 00
Rent for school premises.....	45,000 00	45,000 0.	.....
Pianos and repairs.....	5,000 00	5,000 00	.....
Workshop, wages and materials.....	2,000 00	2,000 00	.....
Incidental expenses, Ward Schools...	40,000 00	65,300 00	25,300 00
" " Normal College...	3,500 00	4,000 00	500 00
" " Evening Schools..	1,000 00	1,500 00	500 00
" " Colored Schools...	2,000 00	2,000 00	.....
Incidental—Hall Board of Education etc.....	15,000 00	20,000 00	5,000 00
Enforcement Compulsory Education...	20,000 00	20,500 00	500 00
Support Nautical School.....	35,000 00	35,000 00	.....
New building, etc.....	350,000 00	550,000 00	200,000 00
	\$2,682,500 00	\$3 841 800 00	\$1,159,300 00
Add for Corporate Schools fixed by the Legislature.....	108,000 00	108,000 00	.....
Total.....	\$2,790,500 00	\$3,949,800 00	\$1,159,300 00

This estimate of the amount required for this Department for 1878, limits it to \$2,790,500 instead of \$3,949,800, the amount asked for, and proposes lessening the burdens of the city during the current year by \$1,159,300. It has been made by the associations of citizens whom we represent before you, upon consultation with those believed to be among the best and truest friends of public education in this city, and is based, to some extent, on a comparison of the amount now asked for with the amount spent for public school purposes under the system which preceded the present Board. It is submitted in

no feeling of hostility to the present system of public education but in the earnest desire to render this system, by making it economical and just, permanently and progressively beneficial, to the highest extent practicable ; consistently with the prosperity and progress of our city, and within the just limits of the claims of the citizen and the obligations of the State. The Board of Education created in 1873, was devised avowedly for the purpose, among other important ends, of preventing the waste and extravagance of the former Department of Public Instruction. The year 1872, the last year of that Department, was a time memorable for extravagance and reckless expenditure of money, public and private. Inflated prices in everything prevailed. The value or purchasing power of money was much less, and the cost of living and supplies was fully thirty per cent. greater than now. The cost of supplies for the schools was then fully one-third more than now. The very important item of fuel was twice its present price. In that year also, the Department, yielding to the general demand for higher salaries incident to the time, added by their vote twenty per cent., in the aggregate \$181,600 to the teachers' salaries of the previous year. The expenditures of the Department during that year, including this addition to teachers' salaries, reached the enormous sum of \$2,830,000, and the Department was done away.

Notwithstanding the unprecedented decline in prices of all property, real and personal, in the cost of living, and of all supplies, and the corresponding decline in salaries, which everywhere prevails in private business throughout the city, the Board of Education continue the advance in salaries to the teachers, voted in 1872, and now ask you, in a time of unparalleled distress and embarrassment, when business and incomes are reduced to fifty per cent., and the income from productive real estate is scarcely more than sufficient to pay the taxes and interest upon the mortgages upon it, to grant them, to be

drawn by taxation from this community, for the public schools in 1878, \$3,949,800, an amount \$1,119,800 greater than was expended in 1872. According to the report of the Department, it cost the city \$26.31 for each pupil, at the average attendance in 1872. This cost should now be reduced at least thirty per cent., to correspond with the reduced cost of supplies and the cost of living. If, however, but twenty per cent. be deducted, the cost for each pupil would then be \$21.05. At this rate, allowing the average attendance for 1878 to be 125,000 instead of 122,518 as in 1876, the amount required for the public schools in 1878 would be \$2,631,250, or \$159,250 less than the estimate which we submit.

In our judgment, if equal or no greater economy be practiced in the expenditures of the Department during 1878, than was practiced under the old system, in 1872, the cost of instruction for each pupil should not exceed \$21.05, or twenty per cent. less than the cost in 1872.

If, however, the entire sum asked be appropriated and expended, then upon the average attendance of 125,000 the cost will be \$31.50 for each pupil, or twenty per cent. higher than the cost during the inflation and extravagance of 1872.

The present increased cost of public instruction is due largely, first, to the continuance of the inflated salaries voted in 1872 ; and second, to the increase in the numbers of teachers of the higher grades. The salaries of the vice-principals alone amounted the last year to \$245,864, nearly the whole of which, it is believed, may be saved without injury to the schools. The salaries of the principals of the schools, and the professors and assistants of the Normal College amount to \$757,600, which is nearly one-third of the whole sum paid to the 3,287 teachers.

They are the real friends of the public schools in this city, who, by enforcing wise and just economy in connection with efficient and thorough instruction, shall make them at once in-

struments of the greatest good to the rising generation, and prevent them from becoming burdens, "grievous to be borne," to this overtaxed community.

The law devolves solely upon your honorable body, in the power it gives you to restrain the expenditure of all departments of the city government within just limits, the opportunity and duty to restore the prosperity of the city.

If these are wisely and firmly exercised with a single eye to the public welfare, as we confidently trust they will be, labor will no longer shiver and beg for employment in our streets, but capital and labor joining hands, will build up this island from end to end, and river to river, and it will become again as designed by nature and position the imperial centre of a continent's activity, and a commanding example of wise and just municipal government.

Those who shall inaugurate and perform this work will earn and receive in unstinted and increasing measure the lasting gratitude of their fellow-citizens.

W. H. WEBB,
O. B. POTTER,
EDWARD FITCH,
J. C. SANDERS,
PHILIP BISSENGER,
J. M. REQUA.

NEW YORK, December 24, 1877.

My dear Sir,—I regret to say that I cannot meet with you on Wednesday morning, but I wish to reiterate what I have so often said before, that in my opinion the city's parks can be maintained and kept in good order for less than \$250,000 a year.

Of course the vast and cumbrous machinery of the Department, made necessary at a time when large construction works

were carried on, cannot now be kept going, and must be broken up.

Truly yours,

PHILIP BISSENGER.

O. B. POTTER, Esq., 26 Lafayette Place, City.

I concur with Mr. BISSINGER in the views expressed herein.

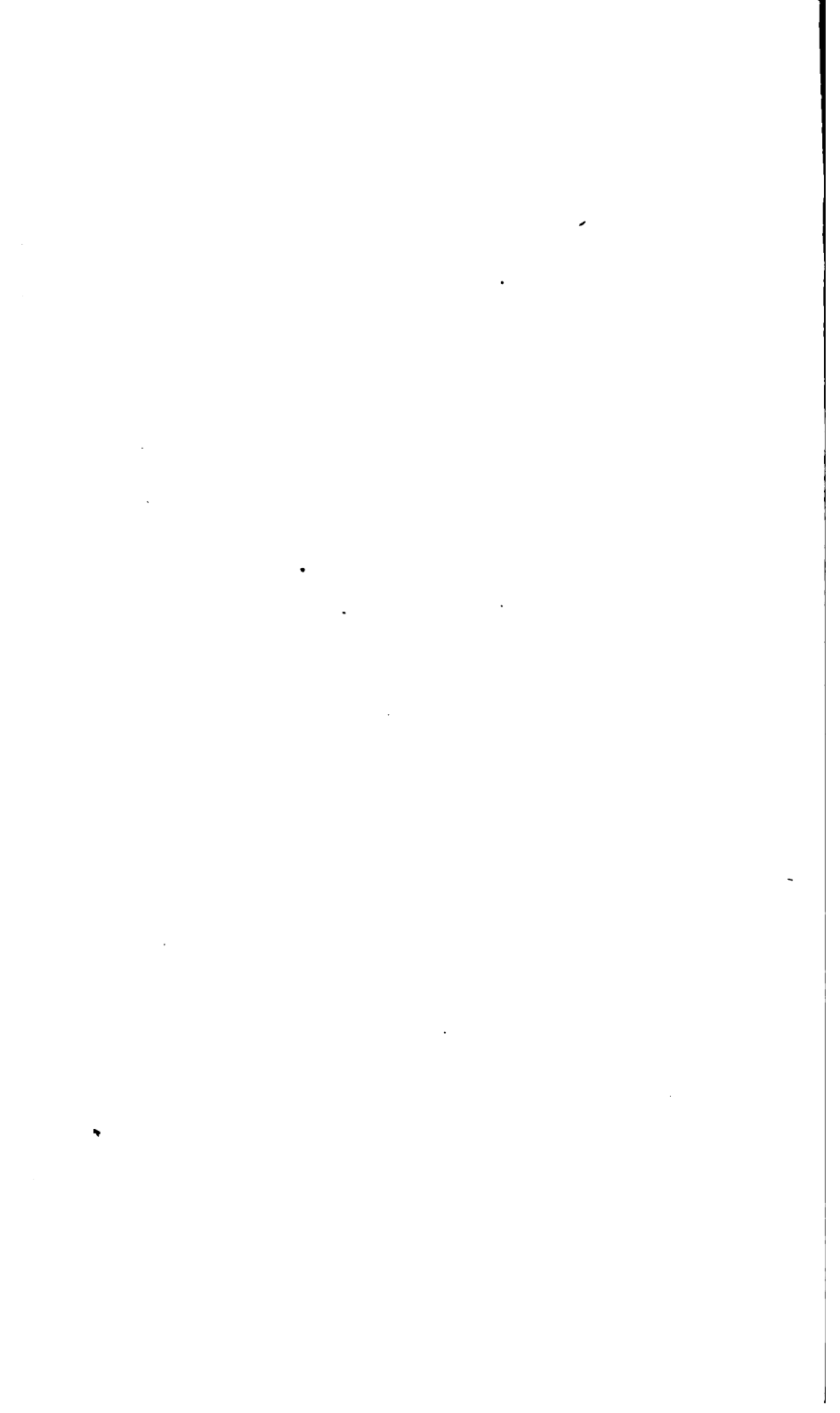
DAVID B. WILLIAMSON.

Dec. 26, '77.

On motion, the Board adjourned, to meet on Friday December 28, 1877, at 10 o'clock A. M.

JOHN WHEELER,

Secretary.



BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL.

FRIDAY, DECEMBER 28, 1877—10 o'clock A. M.

The Board met in pursuance of an adjournment.

Present—The following members, viz. :

SMITH ELY, Jr., *the Mayor of the City of New York* ;

JOHN KELLY, *the Comptroller of the City of New York* ;

JOHN WHEELER, *the President of the Department of Taxes and Assessments.*

Absent :

HENRY D. PURROY, *the President of the Board of Aldermen.*

The minutes of the meetings held December 21, 24, 26 and 27, 1877, were read and approved.

The COMPTROLLER presented the following communication :

OFFICE OF *The City Record*, }
NO. 2 CITY HALL, }
NEW YORK, December 27, 1877, }

To the Board of Estimate and Apportionment :

Gentlemen,—We request that you authorize a transfer of the sum of two hundred and fifty dollars from the appropriation "Publication of the *City Record*," where there is a surplus for

the current year, to the appropriation "*City Record—Salaries and Contingencies*," in which there is a deficiency.

Yours respectfully,

SMITH ELY, JR.,

Mayor.

W. C. WHITNEY,

Counsel to the Corporation.

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of two hundred and fifty dollars be, and the same is hereby, transferred from the appropriation for "Publication of the *City Record*," for 1877, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "*City Record—Salaries and Contingencies*," for 1877, the same being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER presented the following communication :

(Copy.)

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, December 27, 1878.

Hon. SMITH ELY, Jr.,

Mayor, and Chairman Board of Estimate and Apportionment :

Sir—To enable this Department to meet liabilities incurred

by the late Commissioners for the erection of the Third District Court House, and also to pay the travelling expenses of officers of the Department for the fourth quarter of 1877, I have to request that the following amounts be transferred from the appropriation for "Sewers—repairing and cleaning," 1877, being in excess of the requirements thereof, to wit :

To the appropriation for the "Completion of the Third District Court House," the sum of fifteen hundred dollars (\$1,500).

To the appropriation for "Contingencies—Department of Public Works," for 1877, the sum of two hundred dollars (\$200).

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of seventeen hundred dollars be, and the same is, hereby transferred from the appropriation for "Sewers—Repairing and Cleaning," for 1877, the same being in excess of the amount required for the purposes and objects thereof, to the following appropriations for 1877, which are insufficient :

"Contingencies—Department of Public Works"...	\$200 00
"Third District Court House Fund".	1,500 00
	<hr/>
	\$1,700 00

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the the following vote :

Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of the City of New York, and the
President of the Department of Taxes and Assessments—3.

The COMPTROLLER presented the following communication :

POLICE DEPARTMENT OF THE CITY OF NEW YORK, }
 No. 800 MULBERRY STREET, }
 NEW YORK, December 24, 1877. }

To the Honorable the Board of Estimate and Apportionment :

Gentlemen—At a meeting of the Board of Police, held this day, it was

Resolved, That the Board of Police doth hereby certify its consent that the sum of twenty thousand dollars (\$20,000) from the unexpended balance of the appropriation made to the Police Department in 1875, entitled "Cleaning Streets under Police Department," may be transferred by the Board of Estimate and Apportionment "to such other purposes or objects for which the appropriations are insufficient, or such as may require the same," in pursuance of section 2 of chapter 308 of the Laws of 1874.

Very respectfully,

WM. H. KIPP,

First Deputy Clerk.

And offered for adoption the following resolution :

Resolved, That the sum of fifty-six hundred and ten dollars and eighty cents be, and the same is, hereby transferred from the appropriation for "Cleaning Streets under Police Department," for 1875, the same being in excess of the amount required for the purposes and objects thereof, to the following appropriations for 1877, which are insufficient, viz. :

"Cleaning markets"	\$150 00
"Salaries—Department of Finance"	3,235 00
"Contingencies—Comptroller's Office" ...	1,000 00

“Salaries—Judiciary :

“The Supreme Court..... \$392 49

“The Court of Common Pleas”..... 833 31

————— \$1,225 80

Total \$5,610 80

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

*Affirmative—The Mayor of the City of New York (Chairman),
the Comptroller of City of New York, and the
President of the Department of Taxes and As-
sessments—3.*

The CHAIRMAN presented communications from the Woman's Prison Association and the New York Diet Kitchen Association, asking for appropriations from the Excise Fund.

Which was referred to, and original paper sent to the Comptroller.

A communication was received from the Taxpayers' Association of the Eighteenth Ward of the City of New York, referring to the Estimates for 1878.

The COMPTROLLER moved that the Secretary be requested to communicate with said Association.

Which was agreed to.

The SECRETARY presented the following communication :

CITY AND COUNTY OF NEW YORK, }
 DISTRICT ATTORNEY'S OFFICE, }
 December 27, 1877.

To the Board of Estimate and Apportionment :

Gentlemen,—Having, pursuant to your request, revised my estimates for the ensuing year, and being sincerely anxious to reduce the expenditures of my office to the lowest possible amount, I am of opinion that I may be able to get along with a reduction of the Contingency Account to four thousand dollars (\$4,000), as you propose, and with a reduction of the Salary Account from \$73,400, as asked for, to \$72,100.

This will compel lessening my force one man below what I think it ought to be, but I will try and get on with it.

I must most earnestly impress upon you, however, the conviction that this reduction brings my appropriation down to the lowest possible figure, and that I cannot administer the office properly upon any less sum; of course this is upon the assumption that the appropriation for printing, stationery, etc., is provided for elsewhere.

Yours respectfully,

BENJ. K. PHELPS,

District Attorney.

Which was referred to the Comptroller.

The President of the Board of Aldermen appeared and took his seat in the Board.

On motion, the Board adjourned, to meet on Saturday, December 29, 1877, at 10 o'clock A. M.

JOHN WHEELER,

Secretary.

BOARD OF ESTIMATE AND APPORTIONMENT.

CITY OF NEW YORK.

MAYOR'S OFFICE, }
CITY HALL, }

SATURDAY, DECEMBER 29, 1877—10 o'clock A. M.

The Board met in pursuance of an adjournment.

Present—All the members, viz. :

SMITH ELY, JR., *the Mayor of the City of New York* ;
JOHN KELLY, *the Comptroller of the City of New York* ;
HENRY D. PURROY, *the President of the Board of Aldermen* ; and
JOHN WHEELER, *the President of the Department of Taxes and Assessments*.

The reading of the minutes of the meetings held December 28th, 1877, was dispensed with.

The CHAIRMAN presented the following communication :

STATE OF NEW YORK,
OFFICE OF THE STATE BOARD OF CHARITIES, }
NEW YORK, December 27, 1877

Hon. SMITH ELY, JR.,

Mayor :

Dear Sir,—I have the honor to inclose a copy of a communication addressed by Mr. Donnelly and myself to the Board of

Estimate and Apportionment, and to ask your favorable consideration of it. Mr. Roosevelt's illness has prevented his signing the paper, but he would certainly have joined us in making these requests had he been able to do so.

Since preparing the paper, we have received statistics in regard to the proportion of attendants to patients in public asylums in other States, and I give the numbers below.

Respectfully yours,
JOSEPHINE SHAW LOWELL,

Commissioner, etc.

Asylum at Danville, Pa.—320 patients ; 26 attendants. 1 attendant to about 12 patients.

Asylum at Harrisburg, Pa.—447 patients ; 47 attendants. 1 attendant to about 9 patients.

Asylum at Kalamazoo, Mich.—675 patients ; 100 attendants. 1 attendant to 7 patients (nearly).

Asylum at Jacksonville, Ill.—463 patients ; 38 attendants. 1 attendant to about 12 patients.

Asylum at Longview, Ohio.—645 patients ; 31 attendants. 1 attendant to 21 patients (nearly).

NEW YORK, December 24, 1877.

*To the Board of Estimate and Apportionment
of the City of New York :*

Gentlemen,—Before you decide finally upon the amount of the appropriation for the maintenance of the Department of Public Charities and Corrections for the year 1878, we wish to make one more appeal to you in behalf of the most unfortunate of the city's poor, the insane men and women crowded into the asylums on Ward's and Blackwell's Islands, and beg you not only to grant the full amount asked for in the estimate of the Commissioners for these institutions, but even to make a larger appropriation for salaries than they have suggested.

Ignoring, for the present, the general deficiencies of these asylums, we ask you to consider only the sufferings to which the patients must be subjected owing to the small number of attendants who now are placed in charge of them.

The attendants themselves must be constantly overworked and consequently liable to become irritable, and to maltreat the patients.

The latter are often placed in "restraint" simply because the attendants have not time to watch over them.

With the utmost devotion on the part of the attendants, it is impossible that the patients, many of whom are as helpless as little children, should be properly cared for, even physically.

As a rule, they cannot be employed in useful and salutary work, because there is no one to oversee them, and most of them spend the time in absolute idleness.

They remain shut up in crowded wards, where they excite and madden each other, because attendants cannot be spared to take them out for air and exercise.

They may be, and often are, injured by themselves or others because the attendants cannot control so large a number of lunatics as are placed under their charge, and finally, the patients cannot have the benefit of that training in self-control which would tend towards their recovery, because no attendant has time to study the individual character of the patients.

The number of patients and attendants on December 1, 1877, were as follows :

ASYLUM (WARD'S ISLAND).

Number of Patients.....	688
Number of Day Attendants.....	38
Number of Night Attendants.....	3

ASYLUM (BLACKWELL'S ISLAND).

Number of Patients.....	1,389
-------------------------	-------

Number of Day Attendants.....	57
Number of Night Attendants.....	6

In order to show the usual proportion of attendants to patients, we have obtained the same statistics from the four State Asylums of New York.

	UTICA ASYLUM.	HUDSON RIVER ASYLUM.	HOMŒOPATHIC ASYLUM.	WILLARD ASYLUM.
Number of Patients....	600	228	125	1,269
Number of day attend- ants.....	69	30	18	104
Number of night attend- ants.....	....	4	....	....

These figures show that there is at the—

Utica Asylum, one attendant to eight or nine patients.

Hudson River Asylum, one attendant to seven or eight patients.

Homœopathic Asylum, one attendant to seven patients.

Willard Asylum, one attendant to twelve patients.

While on Ward's Island Asylum, there is one attendant to eighteen patients, and on Blackwell's Island, one to twenty-four patients.

In the hospitals designed for acute cases there is a larger proportion of attendants to patients than in the Willard Asylum, where only the chronic insane are treated, but in the two asylums of New York City both chronic and insane patients are received, and the proportion of the attendants should therefore be between the two, one for every ten patients. Owing, however, to the want of accommodation for attendants and patients in these asylums, we shall ask only for one attendant to every fifteen patients, that is, ninety-two day attendants for the larger asylum, and forty-six for the smaller. The estimate of the Commissioners of Public Charities and Correction

covers part of this increase, and we again ask you not only not to cut down that estimate, but to add to it a sufficient amount to pay the above number of attendants.

It is of the greatest importance also, that the recommendations of the Commissioners in regard to increasing the salaries of the Superintendents of both asylums, should be complied with, and that not only one but two paid Assistant Physicians should be engaged for Blackwell's Island, and one also for Ward's Island.

Respectfully,

JOSEPHINE SHAW LOWELL,

EDWARD C. DONNELLY,

Commissioners of the State Board of Charities.

Which was ordered to be printed in the minutes.

The SECRETARY presented the following communication :

LAW DEPARTMENT,
OFFICE OF THE COUNSEL TO THE CORPORATION. }
NEW YORK, November 30, 1877. }

Hon. JOHN WHEELER,

Secretary of the Board of Estimate and Apportionment :

Sir,— I duly received a copy of the following resolution, adopted by the Board of Estimate and Apportionment on the 8th of November, 1877 :

“ The Comptroller moved that the Counsel to the Corporation be requested to render an opinion as to the powers of this Board to reduce the appropriation for salary of the Commissioner of Jurors.”

The Court of Appeals has decided, after full argument and deliberation, in the case of Douglas Taylor against the city,

the current year, to the appropriation "*City Record—Salaries and Contingencies*," in which there is a deficiency.

Yours respectfully,

SMITH ELY, JR.,

Mayor.

W. C. WHITNEY,

Counsel to the Corporation.

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of two hundred and fifty dollars be, and the same is hereby, transferred from the appropriation for "Publication of the *City Record*," for 1877, the same being in excess of the amount required for the purposes and objects thereof, to the appropriation for "*City Record—Salaries and Contingencies*," for 1877, the same being insufficient.

The CHAIRMAN put the question whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote:

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

The COMPTROLLER presented the following communication :

(Copy.)

DEPARTMENT OF PUBLIC WORKS,
COMMISSIONER'S OFFICE, ROOM 19, CITY HALL, }
NEW YORK, December 27, 1878.

HON. SMITH ELY, JR.,

Mayor, and Chairman Board of Estimate and Apportionment :

Sir—To enable this Department to meet liabilities incurred

by the late Commissioners for the erection of the Third District Court House, and also to pay the travelling expenses of officers of the Department for the fourth quarter of 1877, I have to request that the following amounts be transferred from the appropriation for "Sewers—repairing and cleaning," 1877, being in excess of the requirements thereof, to wit :

To the appropriation for the "Completion of the Third District Court House," the sum of fifteen hundred dollars (\$1,500).

To the appropriation for "Contingencies—Department of Public Works," for 1877, the sum of two hundred dollars (\$200).

Very respectfully,

ALLAN CAMPBELL,

Commissioner of Public Works.

And offered for adoption the following resolution :

Resolved, That the sum of seventeen hundred dollars be, and the same is, hereby transferred from the appropriation for "Sewers—Repairing and Cleaning," for 1877, the same being in excess of the amount required for the purposes and objects thereof, to the following appropriations for 1877, which are insufficient :

"Contingencies—Department of Public Works"...	\$200 00
"Third District Court House Fund".	1,500 00
	<hr/>
	\$1,700 00

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, and the President of the Department of Taxes and Assessments—3.

year, to wit, for the year eighteen hundred and seventy-eight (1878) ; in which estimate is included such sum as is necessary for the payment of the interest on the bonds of the said city and county, which become due and payable within said year, and also such sum as is necessary to pay the principal of any bonds and stocks which become due and payable from taxes during the said year ; and also so much as may be necessary to pay the proportion of the State tax required to be paid by the City and County of New York, in said year, which objections to, and rectifications of, said Provisional Estimate made by the Board of Aldermen, were transmitted by the Clerk of said Board, under date of November 14, 1877, and presented to the Board of Estimate and Apportionment on the 20th day of November, 1877 ; therefore

Resolved, That after such consideration of the said objections to, and rectifications of, said Provisional Estimate, the Board of Estimate and Apportionment does hereby make this a

FINAL ESTIMATE

of the amount required to pay the expenses of conducting the public business of the City and County of New York in each Department and branch thereof, and the Board of Education, for the next ensuing financial year, viz., the year 1878, in which is included such sum as is necessary for the payment of the interest on the bonds of the said city and county, which become due and payable within said year, and also such sum as is necessary to pay the principal of any bonds and stocks which become due and payable from taxes during the said year, and also so much

as may be necessary to pay the proportion of the State tax required to be paid by the City and County of New York, in said year, as follows :

FINAL ESTIMATE FOR 1878.

THE COMMON COUNCIL.

CITY CONTINGENCIES.....	\$1,250 00	
CONTINGENCIES—CLERK OF THE COMMON COUNCIL...	250 00	
SALARIES—COMMON COUNCIL:		
President of the Board of Aldermen.....	\$5,000 00	
Twenty-one Aldermen, at \$4,000 each.....	84,000 00	
Clerks and officers, Board of Aldermen.....	17,000 00	
	<hr/>	106,000 00
		<hr/> \$107,500 00

THE MAYORALTY.

CONTINGENCIES—MAYOR'S OFFICE.....	\$4,000.00	
SALARIES—MAYOR'S OFFICE:		
Salary of the Mayor.....	\$12,000 00	
Salaries of Clerks and subordinates....	18,000.00	
	<hr/>	30,000 00
Salaries of Bureau of Permits..	12,000 00	
	<hr/>	46,000 00

THE DEPARTMENT OF FINANCE.

EXPENSES OF CONDUCTING THE DEPARTMENT:

Cleaning markets.....	\$20,000 00
Contingencies—Comptroller's office.....	3,000 00

SALARIES DEPARTMENT OF FINANCE:

For salary of the Comptroller.....	\$10,000 00
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For salaries of the Attaches

of the Department..... \$162,000 00

\$172,000 00

Salaries—Chamberlain's office.....

30,000 00

\$225,000 00

Expenses of conducting the City Government:

FOR THE STATE.

STATE TAXES:

For General Purposes, $1\frac{1}{4}$ mills,

as per Chapter 341, Laws of

1877.....\$1,799,862 13

For the New Capitol and other

buildings, $\frac{1}{4}$ mill, as per Chap-

ter 341, Laws of 1877..... 308,547 79

For Canals, $\frac{1}{4}$ mill, as per Chap-

ter 55, Laws of 1877..... 411,397 06

For salary of Shore Inspector, as

per Chapter 604, Laws of

1875, and Certificates of State

Comptroller..... 3,054 60

\$2,522,861 58

Common Schools for the State:

For Common Schools, $1\frac{1}{4}$ mills, as per Chapter

341, Laws of 1877..... 1,388,465 08

3,911,326 66

INTEREST ON THE DEBT OF THE CORPORATION OF THE CITY OF NEW YORK.

Interest on the City Debt..... \$9,164,383 65

REDEMPTION OF THE PRINCIPAL OF THE CITY DEBT.

Statement of Bonds and Stocks payable in the year 1878 from Taxation.

Floating Debt Fund Stock of 1878:

Annual instalment, issued in pursuance of

Chapter 408, Laws of 1860..... \$130,763 33

Bonds for Liquidation of Claims and Judgments:

Issued in pursuance of Chapter 756, Laws of

1873, payable July 1, 1878..... 211,650 00

Bonds for State Sinking Fund Deficiency:

Issued in pursuance of Chapter 147, Laws of 1874, payable May 1, 1878.....	\$389,949 48
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Assessment Fund Stock:

Issued in pursuance of Chapter 565, Laws of 1865, and Chapter 304, Laws of 1874, payable March 6, 1878.....	100,000 00
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New York County Court-House Stock, No. 1:

Issued in pursuance of Chapter 167, Laws of 1862, payable November 1, 1878.....	100,000 00
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New York County Court-house Stock, No. 2:

Issued in pursuance of Chapter 854, Laws of 1868, payable November 1, 1878.....	\$160,000 00
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Revenue Bonds of 1878:

Issued in pursuance of Chapter 298, Laws of 1877, payable November 1, 1878.....	2,975 00
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Redemption of the Debt of the annexed Territory of**Westchester County:**

Town of Morrisania.....	\$21,000 00	
Town of West Farms.....	9,000 00	
County of Westchester, for pro- portion of Bounty Loan and Central Park Avenue Bonds, incurred on account of annexed towns.....	25,010 46	
	<hr/>	55,010 46

Revenue Bond of 1878:

Issued in pursuance of Chapter 625, Laws of 1871, payable March 8, and November 1, 1878.....	424 89
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Revenue Bonds of 1878:

Issued in pursuance of Chapter 418, Laws of 1877, payable November 1, 1878.....	1,024 50
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Revenue Bonds of 1878:

Issued in pursuance of Chapter 213, Laws of 1871, payable November 1, 1878.....	3,500 00
	<hr/>
	\$1,155,297 66

MISCELLANEOUS PURPOSES.

Armories and Drill-rooms

For wages of Armorsers, in pursuance of section 39, chapter 223, Laws of 1875...\$17,520 00

Armories and Drill-rooms—Rent of :

For rent of the following premises for Armories and Drill-rooms, under leases made in conformity with section 120, chapter 223, Laws of 1875 :

Date of Lease.	Name of Lessor.	For what purposes.	Location of Premises.	Term of Lease.	Annual Rent.	Amount to be provided in 1878.
1876.						
May 16.	W. D. F. & E. A. Manice..	71st Regt.	Second story of building, Broadway, Sixth avenue, Thirty-fifth and Thirty-sixth streets.....	Three years from May 1, 1876..	\$12,000	\$12,000 00
May 10.	Valentine G. Hall, sole surviving executor.	22d Regt.	Fourteenth street, between Sixth and Seventh avenues....	Five years from May 1, 1876...	15,000	15,000 00
May 18.	Cassius H. Head....	5th Regt.	Halls and premises, second story of buildings Nos. 139, 141 and 143 West Twenty-third st., etc.	Five years from May 1, 1876...	7,500	7,500
1877.						
Jan'y 6.	Chas. W. Dickel..	First Troop Caval'y	Nos. 7, 9 and 11 W. 13th street.....	Five years from Jan. 1st, 1877.	\$5,500	{ For 1878, \$5,500.00 9 months in 1877, \$4,125 00
Jan'y 8.	M a r y Combes and Lewis H Combes, her husband ...	Companies A, K & G, 27th Reg't..	2d floor of Morrisania Hall, Railroad Avenue, bet'n 166th and 167th sts..	Two years from Jan. 1st, 1877.	750 00	{ For 1878. \$750.00 6 months in 1877, \$375.00
	Frederick Lambert,	G Company, 27th Reg't..	150th street..	For three months in 1876. }		57 50
		8th Regt.	Upper story of building on south-west corner of 27th st. and 9th Ave.	Five years from Jan. 1st, 1878. }	\$6,700	6,70
		9th Regt.	26th street, between 6th and 7th Aves.	Three years and four months from Jan. 1st, 1878. }	8,000	8,000

Date of Lease.	Name of Lessor.	For what purposes.	Location of Premises.	Term of Lease.	Annual Rent.	Amount to be provided in 1878.
		12th Regt.	{ 2d story of building, Broadway, bet. 44th & 45th streets. }	{ Three years and four months from Jan. 1st, 1878. }	\$7,000	\$7,000
		Washi'n Gray Troop.	{ 2d story of building, south side of 45th street, near Broadway	{ Three years and four months from Jan. 1st, 1878. }	2,000	2,000
						\$69,037.50

Coroners' Post-mortem Examinations :

As authorized by chapter 620, Laws of 1875..... 1,000 00

Judgments:

For Judgments recovered against the Mayor, Aldermen and Commonalty of the City of New York, not otherwise provided for..... 300,000 00

Rents (leases in force) :

For payment of rent of property leased to the Corporation for public offices and other public purposes, except armories and drill-rooms, as follows :

LESSORS.	LOCATION.	PURPOSES.	EXPIRATION OF LEASE.	AMOUNT OF RENT FOR 1878.
Henry McCadden, Jr.	514 Pearl street..	Second Distr't		
Morgan Jones	106, 108, and 110 Centre street..	Civil Court. First District Police Court	Hired for.....	\$1,300 00
Alexander L. Whitelaw ..	389½ and 391 Fourth avenue.	Sixth District Civil Court.	May 1, 1880	7,500 00
John Schapert.....	Northeast corner 2d avenue and 1st street.....	Sixth District Civil Court.	May 1, 1878	2,500 00
William T. and Daniel C. Blodgett....	125th and 126th streets, 4th and Lexington aves	Fourth District Civil Court	May 1, 1879	2,500 00
John B. Haslin..	Northeast corner of Kingsbridge road and College avenue ...	Ninth District Civil and Fifth District Police Courts.....	Dec. 31, 1878	8,000 00
Charles Johnson.....	Southwest corner of 7th avenue and 22d street.	Sixth District Police and Tenth District Civil Courts.....	May 1, 1880	1,500 00
New York Dispensary	Northwest corner of Centre and White streets..	Eighth District Civil Court	Jan. 1, 1882	3,000 00
Dennis Kennedy	99th street, between 9th and 10th avenues..	Reception Hospital ...	May 1, 1880	9,500 00
Reuben Smith	No. 2 Fourth ave. 2d, 3d, and 4th floors.....	Reception Hospital....	May 1, 1880	1,500 00
Benjn. Wood.	No. 19 Chatham street, 2d floor.	Department of Buildings ..	May 1, 1879	3,500 00
Jane de Zee ..	No. 40 East Houston street.....	Board of Assessors.	May 1, 1878	{ Croton water, rent, 25 00
		Excise Office..	May 1, 1881	
				3,600 00
				3,000 00

LESSORS.	LOCATION.	PURPOSES.	EXPIRATION OF LEASE.	AMOUNT OF RENT FOR 1878.
Mary A. Schanck, ex'r	No. 27 Chambers street, 2d, 3d, and 5th floors..	Marine Court.	May 1, 1880	\$12,000 00
Oswald Otten- dorfer.	Staats Zeitung Building, 3d floor.....	Counsel to the Corporation	May 1, 1881	7,500 00
Emigrant In- dustrial Sav- ings Institu- tion.....	51 Chambers st..	Bureau for the Collec- tion of Ar- rears of Per- sonal Taxes.	May 1, 1878	2,500 00
Benjn. Moore	South side of West 24th st., between 10th and 11th ave- nues.....	Formerly used as sta- bles by the Police De- partment...	March 1, 1892	Arrears, } 500 00 250 00
Total.....				\$70,175 00

Commissioners of the Sinking Fund, Expenses of..... \$2,000 00
Examining Old Claims and Accounts, etc.:

For Services in Examining Old Claims and Accounts, and in Procuring and
Presenting of Evidence Relative to Frauds, prior to January 1, 1872, in the
City and County of New York..... 5,000 00

State Tax of 1874, due by Towns annexed from Westchester County:

For the payment to the Comptroller of the State of a deficiency in the tax of
1874, apportioned to the County of Westchester on account of the Towns of
West Farms, Morrisania, and Kingsbridge, as provided by chapter 389,
Laws of 1877..... \$76,702 89

Interest at three per cent., from May 1, 1875, to May 1, 1878, three
years..... 6,903 26

83,606 15

THE LAW DEPARTMENT.

CONTINGENCIES—LAW DEPARTMENT..... \$35,000.00 - 2757

CONTINGENCIES—CORPORATION ATTORNEY'S OFFICE..... 500 00

CONTINGENCIES—PUBLIC ADMINISTRATOR'S OFFICE..... 1,000 00 ✓

SALARIES—LAW DEPARTMENT:

(Office of the Counsel to the Corporation.)

Salary of the Counsel to the Corpo-
ration..... \$15,000 00

Salaries of Assistants, Clerks and
Messengers 70,000 00

85,000 00

(Bureau of Corporation Attorney.)

Salary of Corporation Attorney.... \$6,000 00

Salaries of Clerks, Assistants and
Janitor 6,000 00

12,000 00

(Bureau of Public Administrator.)

Salary of Public Administrator.....	\$5,000 00	
Salaries of Clerks and Assistants....	3,000 00	
	<hr/>	\$8,000 00

Salaries—Bureau of the Attorney for the
Collection of Arrears of Personal
Taxes.

Salary of the Attorney.....	\$5,000 00	
Salary of the Clerk.....	1,500 00	
	<hr/>	6,500 00
		<hr/>
		\$111,500 00
		<hr/>
		148,000 00

THE DEPARTMENT OF PUBLIC WORKS.

AQUEDUCT—REPAIRS AND MAINTENANCE.....	\$100,000 00,	—
BOULEVARDS, ROADS AND AVENUES, MAINTENANCE OF	40,000 00	<hr/>
CONTINGENCIES—DEPARTMENT OF PUBLIC WORKS...	2,500 00	
FLAGGING SIDEWALKS AND FENCING VACANT LOTS IN FRONT OF CITY PROPERTY	\$1,000 00	
FREE FLOATING BATHS.....	8,600 00	
LAMPS AND GAS.....	600,000 00	
PUBLIC BUILDINGS—CONSTRUCTION AND REPAIRS IN- CLUDING REPAIRS TO ARMORIES	35,000 00	
PUBLIC DRINKING-HYDRANTS.....	3,000 00	
REMOVING OBSTRUCTIONS IN STREETS AND AVENUES.	4,000 00	
REPAIRING AND RENEWAL OF PIPES, STOP-COCKS, &c.	90,000 00.	—
REPAVING UNDER CHAPTER 476, LAWS OF 1875... .	300,000 00	—
REPAIRS AND RENEWAL OF PAVEMENTS.....	150,000 00	—
ROADS AND AVENUES AND SPRINKLING.....	20,000 00,	
SALARIES—DEPARTMENT OF PUBLIC WORKS.....	95,000 00.	—
SEWERS—REPAIRING AND CLEANING.....	60,000 00	
SUPPLYING WATER TO SHIPPING, AND FOR BUILD- ING PURPOSES.....	8,000 00	
STREET IMPROVEMENTS—FOR STREET SIGNS, &c....	1,000 00	
SUPPLIES FOR AND CLEANING PUBLIC OFFICES, IN- CLUDING PAY OF JANITORS OF CITY COURTS AND PURCHASING LAW BOOKS.....	90,000 00 ✓	
WELLS AND PUMPS—REPAIRING AND CLEANING....	3,000 00	
	<hr/>	\$1,611,100 00

THE DEPARTMENT OF PUBLIC PARKS.

MAINTENANCE AND GOVERNMENT OF PARKS AND

PLACES:

FOR SALARIES—To pay entirely the salaries of the president, clerks, engineers, architects and all other employees of the department, excepting mechanics, gardeners, and laborers and their foremen employed on the work of maintaining the Parks and Places, excepting also the Topographical Engineer and his assistants in charge of surveying, monumenting, etc., Twenty-third and Twenty-fourth Wards, and also excepting the Superintendent and Engineer-in-Charge of public places, roads, avenues and bridges, Twenty-third and Twenty-fourth Wards.

\$35,000.00 ✓

POLICE—Salaries of Captain, Lieutenant, Sergeants, Patrolmen, Post and Gate Keepers, and Night Watchmen.

75,000.00 . . . 22 ✓

For all supplies and for wages of Foremen, Gardeners, Mechanics and Laborers employed on works of maintenance, and including the maintenance of the Meteorological Observatory.

\$140,000.00 ✓ 1270 ✓

For the keeping, preservation and exhibition of the collection in the American Museum of Natural History, and the Metropolitan Museum of Art.

25,000.00 ✓

 \$270,000 00

HARLEM RIVER BRIDGES—Repairs, Improvements and Maintenance.

17,000.00, 1270

MUSEO—Central Park.

4,000.00

SURVEYING, LAYING OUT AND MONUMENTING

Twenty-third and Twenty-fourth Wards, including north end of this island.....

\$10,000.00 , 10,000

MAINTENANCE AND GOVERNMENT OF PUBLIC PLACES,

Roads, Avenues and Bridges, including Bridges over the Bronx River, Twenty-third and Twenty-fourth Wards.....

25,000.00

25,000

\$316,000 00

THE DEPARTMENT OF BUILDINGS.

CONTINGENCIES—Department of Buildings.....

\$2,000 00

SALARIES—Department of Buildings.....

68,000 00

70,000 00

THE DEPARTMENT OF PUBLIC CHARITIES AND CORRECTION.

PUBLIC CHARITIES AND CORRECTION:

FOR SALARIES.—To pay the salaries of the officers and employees of the Department of Public Charities and Correction, including the services of the Emigrant Examining Clerk and also the employment of additional nurses and keepers.....

\$295,000.00

FOR SUPPLIES.—For all supplies for the Department of Public Charities and Correction, including \$40,000 for support of Out-door Poor, and for Maintenance of Children transferred from Randall's Island Nursery to various institutions.....

800,000.00

For Repairs and Alterations to Buildings and Apparatus.....

25,000.00

For Poor Adult Blind.....

\$20,000.00

For Furniture and Salaries for new Second District Prison.....

~~\$10,000.00~~

For extension to Bellevue Hospital for new Water Closets as recommended by the Medical Faculty.....

10,000.00

1,160,000 00

THE HEALTH DEPARTMENT.

HEALTH FUND:

For salaries.....	\$108,000.00.	
" law expenses, including Marshals' Fees.....	3,000.00.	
" Disinfection.....	10,000.00.	
" Contingent expenses.....	4,000.00.	
" Removal of Night Soil, Offal and Dead Animals.....	40,000.00	165,000.

FUND FOR SMALL POX HOSPITAL AND CARE OF CONTAGIOUS DISEASES:

For Salaries... ..	\$8,000 00	
" Supplies.....	17,000 00	
	<hr/>	25,000 00
		<hr/>
		\$190,000.00.

THE POLICE DEPARTMENT.

POLICE FUND:

For salaries of Commissioners of Police.....	\$28,000 00
For salary of Superintendent of Police.....	6,000 00
For salaries of 4 Inspectors of Police... ..	14,000 00
For salaries of 19 Surgeons.....	42,750 00
For salaries of 35 Captains, at \$2,000 each.....	70,000 00
For salaries of 140 Sergeants, at \$1,600 each.....	224,000,00
For salaries of 2,261 Patrolmen, at \$1,200 each.....	2,718,200 00
For salaries of 78 Doormen, at \$900 each.....	70,200,00
For salaries of Clerks, Deputies, Stenographers, Superintendent of Telegraph, Telegraph Operators, Messengers, Cleaners, Steamboat and all other employees.....	40,000.00.
	<hr/>
	\$3,206,150 00

POLICE STATION-HOUSES—RENTS :

LESSOR.	LOCATION.	PURPOSES.	EXPIRATION OF LEASE.	AMOUNT OF RENT FOR 1878.
Peter Goelet and others..	34 East 29th street	29th Precinct Police.....	May 1, 1875	{ Croton water taxes and assessments. \$1,500 00
James Neely.	218 East 59th st., rear building.	19th Precinct Police.....	Apr. 30, 1878	141 66
Joseph H. God- win.....	Twenty-fourth Ward.....	35th Precinct. Police.....	Aug. 1, 1884	{ All taxes, Croton repairs, &c., 1,700 00
John Theiss..	Lawrence street, bet. Broadway and 10th ave., Manhattanville.	30th Precinct Police.....	May 1, 1880	{ Croton water, 1,450 00
Peter and Rob- ert Goelet..	52 and 54 New street.....	1st Precinct Police.....	May 1, 1880	{ Croton and all taxes and repairs, 4,500 00
Herman T. Livingston..	Eighth avenue, near southeast corner of 130th street.....	4th Inspector's Dist. Office.	May 1, 1878 For 1878.....	100 00 320 00
	Privilege of 2	years at \$420	per annum...	
Helen R. Per- kins and others.....	1st story of No. 112 West 14th street.....	Inspector's Dist. Office.	May 1, 1878 For 1877..... If hired for 1878, bal- ance re- quired.....	300 00 900 00 600 00
Charles E. Quackenbush.	Rooms Nos. 1 and 2, Third avenue and 86th st., Par- apa Hall.....	Inspector's Dist. Office.	May 1, 1878 For 1877..... If hired for 1878, bal- ance re- quired.....	160 00 320 00 320 00
Wm. Kramer.	1st floor No. 26 Elizabeth st....	First Inspe- ctor's Dist. Office.....	Dec. 1, 1877 Dec. 1, 1878	33 34 400 00
	Privilege of 5	years at \$400	per annum.	
Add for Croton Water Rent.....				1,000 00
				\$13,745 00

11,950

POLICE STATION-HOUSES:

Alterations, fitting up, additions to, and repairs of
station-houses, steamboat *Seneca*, and Central De-
partment.....

\$20,000, 00

Supplies for Police.....

60,000, 00.

CLEANING STREETS UNDER POLICE DEPARTMENT:

For salaries of clerks, inspectors, foremen, steam-
boat superintendents, and employees, wages of
sweepers, laborers, watchmen, trimmers, cart-
drivers and hostlers; expenses for hired carts,
supplies, new scows, harness, horses, and carts,
rent of stables, and all expenses for this purpose;
including \$7,500 for scows to receive the ashes,
garbage or rubbish from the steamers plying in
the Harbor of New York, as provided by chapter
148, Laws of 1875; and including a sum not ex-
ceeding \$40,000 for removing snow and ice.....

700,000, 00. *650,000*
—————\$3,999,895 00

THE FIRE DEPARTMENT.

FIRE DEPARTMENT FUND;

For salaries, viz.:

Headquarters pay-roll.....	\$42,400, 00	
Telegraph force pay-roll.....	27,720, 00	✓
Repair shop pay-roll.....	40,000, 00	✓ <i>45,000</i>
Bureau of combustibles pay-roll...	12,200, 00	✓
Bureau of fire marshal pay-roll..	7,200, 00	✓
Bureau of chief of department pay-roll.....	82,700, 00	✓
Superintendent of horses pay-roll	7,000, 00	✓
Pay of foremen, assistant fore- men, engineers, firemen, ladder men and hosemen, of engine and hook and ladder companies and of the fire steamboat.....	876,650, 00	
	—————\$1,045,870 00	

For apparatus, supplies, &c.:

For new apparatus, horses, rents, and all supplies
and expenses of the Department not otherwise
provided for, including maintenance of fire

steamboat, and for buildings, repairs, and
alterations.....

\$175,000 00

add 8 on State House \$1,220,870 00

THE DEPARTMENT OF TAXES AND ASSESSMENTS.

CONTINGENCIES—DEPARTMENT OF TAXES AND AS-
SESSMENTS.....

\$500 00

SALARIES—DEPARTMENT OF TAXES AND ASSESSMENTS:

Salaries of Commissioners. \$16,500 00

Salaries of Deputies, Clerks,

and employees..... 74,100 00

90,600 00

Salaries—Board of Assessors:

Salaries of the Assessors

and their Clerks.. 17,800 00

\$108,900.00.

THE BOARD OF EDUCATION.

PUBLIC INSTRUCTION:

For salaries of Teachers, Janitors, Superintendents, Clerks and employees; for supplies, rents, incidental expenses, and current repairs to buildings, furniture, and heating apparatus, including the expense of compulsory education, as provided by Chap. 421, Laws of 1874; and for the support of the Nautical School established by Chapter 288, Laws of 1873; and all expenses of the Board of Education not included under any other head of account; for purchasing, leasing and procuring sites, and erecting buildings; furnishing, fitting up, altering, enlarging, and repairing buildings and premises under the charge of the Board of Education, and for repairing the furniture and heating apparatus; for the support of schools which shall have been organized since the last annual apportionment of school moneys: and such further sum or sums as may be necessary for any of the purposes authorized by law; and for school moneys apportioned to the corporate schools.....

\$3,400,000 00 ✓

THE COLLEGE OF THE CITY OF NEW YORK.

COLLEGE OF THE CITY OF NEW YORK:

For Salaries of Professors and Officers, scientific
Apparatus, Books and Supplies, support and

maintenance, and all other expenses..... \$180,000 00

For repairs to buildings..... 5,000 00

185,000 00 ✓

ADVERTISING, PRINTING, STATIONERY, AND BLANK BOOKS.

PUBLICATION OF THE "CITY RECORD".....	\$22,500.00	✓
"CITY RECORD,"—SALARIES AND CONTINGENCIES....	7,500 00	✓
ADVERTISING	3,600, 00	✓

PRINTING, STATIONERY AND BLANK BOOKS:

For all printing, stationery and Blank Books required by the Common Council, the Departments and Officers of the City Government, except printing the "City Record," including the publishing of Calendars of Courts, under Chapter 656, Laws of 1874.....

\$100,000, 00 ✓
 \$183,000 00

MISCELLANEOUS PURPOSES.

CORONER'S FEES:

For fees of coroners, as authorized by Chapter 565, Laws of 1868; and for expenses of attending physicians, including salary of clerk to the Board of Coroners, as provided by Chapter 462, Laws of 1871

\$70,000 00

CONTINGENCIES—DISTRICT ATTORNEY'S OFFICE..... 4,000 00

DISBURSEMENTS AND FEES OF COUNTY OFFICERS AND WITNESSES, EXCLUSIVE OF SHERIFF'S FEES..... 5,000 00

ELECTION EXPENSES..... 135,000, 00,

JURORS' FEES—Including expenses of jurors in criminal trials..... 25,000 00

SALARIES—COMMISSIONERS OF ACCOUNTS:

For salaries of two Commissioners of Accounts, at \$3,000 each.... \$6,000 00
 For clerk hire..... 4,000 00

10,000 00

Support of prisoners in County Jail, in pursuance of Chapter 251, Laws of 1875..... 15,000 00

Sheriff's fees..... 30,000 00

Board of Estimate and Apportionment—Expenses of..... 2,000 00

Salary of the Physician to the Jail of the City and County of New York, as provided for in the new Code of Civil Procedure..... 600 00

THE JUDICIARY.

SALARIES—CITY COURTS:

(Police Courts.)

Salaries of eleven Police Justices, at \$8,000 each per annum.....	\$88,000 00	
Salaries of Clerks, Attendants, Stenographers, interpreters, the Record Clerk, and Secretary of the Board of Police Justices...	<u>62,600 00</u>	\$150,600 00

(District Courts.)

Salaries of nine District Court Justices, at \$6,000 each per annum, and one at \$8,000 per annum	\$62,000 00	
Salaries of clerks, stenographers, interpreters, and attendants....	<u>117,200 00</u>	<u>179,200 00</u>
		\$329,800 00

SALARIES—JUDICIARY:

(The Supreme Court.)

Five Justices, at \$11,500 each....	\$57,500 00	
Clerks, criers, stenographers and librarian.....	34,500 00	
Twenty-four attendants, at \$1,200 each.....	28,800 00	
Compensation of judges from other districts.....	<u>5,000 00</u>	125,800 00 ✓

(The Superior Court.)

Six Justices, at \$15,000 each....	\$90,000 00	
Clerks, assistants, and stenograph- ers.....	46,200 00	
Fourteen attendants, at \$1,200 each.....	<u>16,800 00</u>	153,000 00

(The Court of Common Pleas.)

Six Justices, at \$15,000 each....	\$90,000 00	
Clerks, assistants, and stenograph- ers.....	48,000 00	
Fifteen attendants, at \$1,200....	<u>18,000 00</u>	156,000 00

(The Marine Court.)

Six Justices, at \$10,000 each.....	\$60,000 00	
Stenographers and interpreters ..	7,500 00	
Clerk, deputy clerks, and assistant clerks.....	33,500 00	
Thirteen attendants, at \$1,200 each.....	15,600 00	
		<hr/> \$116,600 00

(The Court of General Sessions and Oyer
and Terminer.)

Clerk.....	\$7,000 00	
Deputy clerk.....	5,000 00	
Assistant clerk.....	3,000 00	
Two additional deputy clerks, one at \$2,500 and one at \$1,200. ..	3,700 00	
Stenographer.....	2,500 00	
Additional stenographer.....	2,000 00	
Interpreter.....	2,500 00	
Additional interpreter.....	1,200 00	
Thirty-six attendants, at \$1,200 each.....	43,200 00	
		<hr/> 70,100 00

(The Court of Special Sessions.)

Clerk.....	\$6,000 00	
Deputy clerk.....	5,000 00	
Stenographer.....	2,500 00	
Interpreter.....	2,000 00	
Three subpoena servers at \$2,000 each.....	6,000 00	
Messenger.....	1,500 00	
		<hr/> \$23,000 00

(The County Clerk's Office.)

County clerk, deputies, assistants, clerks and messenger.....	40,725 00
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(The Surrogate's Office.)

The Surrogate	\$12,000 00	
Chief clerk, clerks, assistants, stenographers, attendants, and messenger.....	35,000 00	
		<hr/> 47,000 00

(The District Attorney's Office.)

The District Attorney.....	\$12,000 00	
Assistants, clerks, stenographers, and messenger.....	55,000 00	
	<hr/>	\$67,000 00

(The Recorder's Office.)

The Recorder.....	12,000 00	
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(The City Judge's Office.)

The City Judge.....	15,000 00	
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(Judge of the Court of General Sessions.)

The Judge of the Court of General Sessions...	12,000 00	
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(The Commissioner of Jurors.)

Salary of the Commissioner, in accordance with the opinion of the Corporation Counsel..	15 000	
	<hr/>	\$853,225 00

ASYLUMS, REFORMATORIES AND CHARITABLE INSTITUTIONS.

ASYLUM FOR IDIOTS:

(Chapter 739, Laws of 1867.)

For furnishing clothing for twelve inmates from this county, at \$30 each.....	\$360 00	
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AMERICAN FEMALE GUARDIAN SOCIETY AND HOME FOR
THE FRIENDLESS:

(Chapter 754, Laws of 1872)..... 25,000 00

CHILDREN'S AID SOCIETY:

(Chapter 70, Laws of 1865)..	\$10,000 00	
(Chapter 163, Laws of 1867)..	30,000 00	
(Chapter 180, Laws of 1871)..	30,000 00	
	<hr/>	70,000 00

FOUNDLING ASYLUM, UNDER CHARGE OF THE SISTERS
OF CHARITY:

(Chapter 635, Laws of 1872.)

(Chapter 644, Laws of 1874.)

(Chapter 43, Laws of 1877.)

Estimated average number of in- mates 1,650, at 38 cents per day each.....	228,855 00	
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Estimated number of homeless or
needy mothers nursing their
own infants, 45, at \$18 each
per month..... \$9,720 00
----- \$238,575 00

HEBREW BENEVOLENT AND ORPHAN ASYLUM SOCIETY:

(Chapter 230, Laws of 1874.)

Estimated average number of inmates 295, at
\$110 each per annum..... \$32,450 00

HUDSON RIVER STATE HOSPITAL:

(Chapter 446, Laws of 1874.)

Estimated average number of inmates, 3, at \$4
per week each and expenses..... 625 00

NEW YORK INSTITUTION FOR THE INSTRUCTION OF THE
DEAF AND DUMB:

(Chapter 325, Laws of 1863.)

(Chapter 386, Laws of 1864.)

(Chapter 721, Laws of 1867.)

(Chapter 253, Laws of 1874.)

(Chapter 213, Laws of 1875.)

For furnishing clothing to 100

State pupils, at \$30 each..... \$3,000 00

For education and support of 58

county pupils, at \$300 each..... 17,400 00

20,400 00

INSTITUTION FOR IMPROVED INSTRUCTION OF DEAF

MUTES:

(Chapter 725, Laws of 1867.)

(Chapter 180, Laws of 1870.)

(Chapter 213, Laws of 1875.)

For education and support of 40

pupils, at \$300 each... \$12,000 00

For clothing of 10 State pupils, at

\$30 each..... 300 00

12,300 00

INSTITUTION FOR THE BLIND:

(Chapter 166, Laws of 1870.)

For clothing 125 pupils, at \$50 each..... 6,250 00

LE COUTEULX ST. MARY'S INSTITUTION FOR THE IMPROVED INSTRUCTION OF DEAF MUTES IN THE CITY OF BUFFALO:

(Chapter 548, Laws of 1871.)

For education and support of 2 pupils, at

\$300 each.....\$600 00

For clothing of 1 State pupil..... 30 00

 \$630 00

NEW YORK MAGDALEN BENEVOLENT SOCIETY:

(Chapter 409, Laws of 1867.)

Estimated average number of inmates, 36, at

\$110 per year..... \$3,960 00

NEW YORK JUVENILE ASYLUM:

(Chapter 245, Laws of 1866.)

Estimated average number of inmates, 750, at

\$110 per annum..... 82,500 00

NEW YORK INFANT ASYLUM:

(Chapter 263, Laws of 1872.)

(Chapter 213, Laws of 1876.)

(Chapter 90, Laws of 1877.)

Estimated average number of chil-

dren 175, at 38 cents per day

each..... \$24,272 50

Estimated number of obstetrical

cases in lying-in wards, 80, at

\$25 each..... 2,000 00

Estimated number of homeless or

needy mothers nursing their own

infants, 40, at \$18 each per

month..... 8,640 00

 \$34,912 50

STATE HOMOEOPATHIC ASYLUM FOR THE INSANE:

(Chapter 446, Laws of 1874.)

Estimated number of inmates, 3, at \$3.50 per

week each, and expenses for clothing, etc.. 780 00

NEW YORK STATE LUNATIC ASYLUM:

(Chapter 135, Laws of 1842.)

Estimated average number of inmates, 2, at

\$250 per annum each..... \$500 00

NEW YORK CATHOLIC PROTECTOR:

(Chapter 647, Laws of 1866.)

(Chapter 428, Laws of 1867.)

Estimated average number of inmates, 2,150,

at \$110 per annum each..... 236,500 00

**NEW YORK INFIRMARY FOR WOMEN AND
CHILDREN:**

(Chapter 101, Laws of 1877.)

Estimated average number of obstet-

rical cases 80, at \$25 each..... \$2,000 00

Estimated average number of home-

less and needy mothers nursing

their own infants, 3, at \$18 each

per month..... 648 00

2,648 00**NEW YORK SOCIETY FOR THE RELIEF OF THE RUP-
TURED AND CRIPPLED:**

(Chapter 835, Laws of 1872.)

Estimated average number of inmates, 175, at

\$150 each per annum..... \$26,250 00.

NURSERY AND CHILD'S HOSPITAL:

(Chapter 650, Laws of 1866.)

(Chapter 366, Laws of 1869.)

(Chapter 643, Laws of 1874.)

Estimated average number of chil-

dren, 465, at \$120 each per

annum..... \$55,800 00

Estimated average number of lying-

in women, 170, at \$260 each

per annum..... 44,200 00

100,000 00

PROTESTANT EPISCOPAL HOUSE OF MERCY :

(Chapter 409, Laws of 1867.)

Estimated average number of inmates, 28, at
 \$110 each per annum..... \$3,080 00

ROMAN CATHOLIC HOUSE OF THE GOOD SHEPHERD :

(Chapter 409, Laws of 1867.)

Estimated average number of inmates, 93, at
 \$160 each per annum..... 14,880 00

STATE ASYLUM FOR INSANE CRIMINALS AT AUBURN :

(Chapter 895, Laws of 1869.)

Estimated average number of inmates, 6, at \$4
 each per week..... 1,248 00

THE CHILDREN'S FOLD OF THE CITY OF NEW YORK :

(Chapter 506, Laws of 1874.)

Estimated average number of inmates, 48, at
 \$2 each per week..... \$4,992 00

**UNION HOME AND SCHOOL FOR EDUCATION OF CHILDREN
OF VOLUNTEER SOLDIERS :**

(Chapter 309, Laws of 1870.)

(Chapter 583, Laws of 1871.)

(Chapter 143, Laws of 1873.)

Estimated average number of inmates, 120, at
 \$150 each per annum..... \$18,000 00

**ST. JOSEPH'S IMPROVED INSTITUTE FOR THE INSTRU-
TION OF DEAF MUTES :**

(Chapter 213, Laws of 1875.)

Estimated average number of inmates, 40, at
 \$300 each per annum..... 12,000 00

 \$948,840 50

Total..... \$30,079,077 12

Deduct amount of estimated revenues of the General Fund not
 otherwise specifically appropriated by law, including sur-
 plus revenues of the Sinking Fund for payment of interest
 on City Debt.....

 2,500,000 00

Total..... \$27,579,077 12

Twenty-seven millions five hundred and seventy-nine thousand and seventy-seven dollars and twelve cents.

Dated New York, December 30, 1877.

SMITH ELY, JR.,

Mayor :

JOHN KELLY,

Comptroller :

HENRY D. PURROY,

President of the Board of Aldermen ;

JOHN WHEELER,

President of the Department of

Taxes and Assessments,

Board of Estimate and Apportionment.

The CHAIRMAN put the question, whether the Board would agree with said resolution, and adopt said Final Estimate for 1878.

Which was decided in the affirmative by the following vote :

Affirmative.—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

In connection with the Final Estimate for 1878, as adopted by the Board, the COMPTROLLER presented the following statement :

Comparative statement of the Appropriations made for 1877, the amounts asked for and the amounts allowed for 1878 :

OBJECTS AND PURPOSES.	AMOUNTS IN 1877.	ASKED FOR 1878.	ALLOWED FOR 1878.
The Common Council.....	\$114,500 00	\$114,500 00	\$107,500 00
The Mayoralty.....	49,000 00	52,000 00	46,000 00
The Department of Finance.....	235,000 00	235,000 00	225,000 00
For the State	4,162,883 85	3,908,272 06	3,911,326 66
Interest on the City Debt.....	9,176,501 73	9,164,383 65	9,164,383 65
Redemption of the principal of the City Debt.....	1,545,467 78	1,161,580 27	1,155,297, 66
Armories and Drill-rooms— for Wages of Armorsers.....	15,330 00	17,520 00	17,520 00
Armories and Drill-rooms, Rent of.....	51,750 00	45,337 50	69,037 50
Judgments.....	200,000 00	200,000 00	300,000 00
Rents—Leases in Force.....	73,150 00	69,425 00	70,175 00
State Tax of 1874, due by Towns Annexed from West- chester Co.....	.....	83,606 15	83,606 15
The Law Department.....	158,000 00	158,160 00	148,000 00
The Department of Public Works.....	1,632,000 00	2,009,350 00	1,611,100 00
The Department of Public Parks.....	357,000 00	428,500 00	316,000 00
The Department of Buildings..	75,000 00	75,000 00	70,000 00
The Department of Public Char- ities and Correction.....	1,190,000 00	1,210,238 50	1,160,000 00
The Health Department.....	204,872 00	232,042 00	190,000 00
The Police Department.....	4,030,175 00	4,455,895 00	3,999,895 00
The Fire Department.....	1,226,670 00	1,234,870 00	1,220,870 00
The Department of Taxes and Assessments.....	114,600 00	111,500 00	108,900 00
The Board of Education.....	3,553,000 00	3,949,800 00	3,400,000 00
The College of the City of New York.....	150,000 00	142,500 00	135,000 00
Advertising, Printing, Station- ery, and Blank Books.....	163,500 00	169,700 00	133,000 00
Coroners' Fees.....	75,000 00	85,000 00	70,000 00
Election Expenses.....	148,850 00	137,450 00	135,000 00
Sheriff's Fees.....	30,000 00	40,000 00	30,000 00
Miscellaneous.....	96,500 00	124,950 00	69,600 00
Salaries—City Courts.....	329,800 00	336,400 00	329,800 00
Salaries—Judiciary.....	858,025 00	866,025 00	853,225 00
Asylums, Reformatories and Charitable Institutions.....	967,694 12	1,039,327 00	948,840 50
Total.....	\$30,984,269 48	\$31,848,282 13	\$30,079,077 12
Deduct amount of Estimated Revenues of the General Fund.....	2,500,000 00	.....	2,500,000 00
Amount of Final Estimates.	\$28,484,269 48	.....	\$27,579,077 12

Reduction on amounts asked for\$1,769,205 01

Reduction on appropriations for 1877..... 905,192 86

Which was placed on file.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of twelve hundred and twenty-one dollars and forty-seven cents be, and the same is hereby, transferred from the appropriation for "Cleaning Streets under Police Department," for 1875, the same being in excess of the amount required for purposes and objects thereof, to the following appropriations for 1877, which are insufficient :

Salaries—City Courts	\$853 14
Salaries—Judiciary (the Supreme Court)	368 33
	<hr/>
	\$1,221 47
	<hr/>

The CHAIRMAN put the question, whether the Board would agree with said resolution.

Which was decided in the affirmative by the following vote :

Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

The COMPTROLLER offered for adoption the following resolution :

Resolved, That the sum of thirty-four dollars and seventy-nine cents is hereby transferred from the appropriation for "Contingencies—District Attorney's Office," 1876, which is in excess of the amount required for the objects and purposes thereof, to the appropriation for "County Contingencies," 1871, for which it is required.

The CHAIRMAN put the question, whether the Board would agree with said resolution :

Which was decided in the affirmative by the following vote :

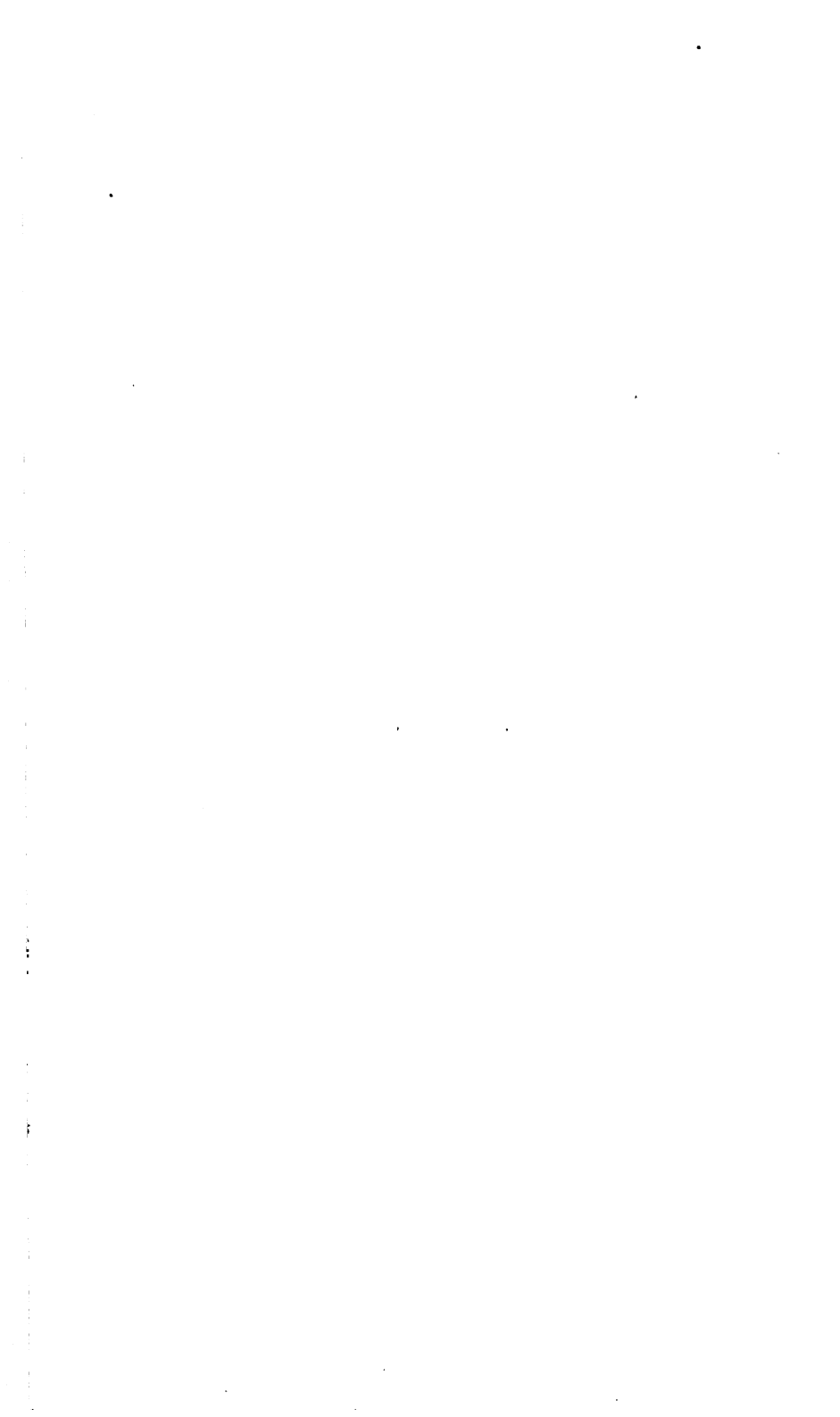
Affirmative—The Mayor of the City of New York (Chairman), the Comptroller of the City of New York, the President of the Board of Aldermen, and the President of the Department of Taxes and Assessments—4.

On motion the Board adjourned.

JOHN WHEELER,
Secretary.









DEC 26 1933

